GOVERNMENT OF MYSORE

LEGISLATIVE DEPARTMENT

THE MYSORE CODE

IN FOUR VOLUMES

VOLUME III

UNREPEALED MYSORE ACTS

1945-1950

MYSORE :
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PREFACE

THIS edition of the Mysore Code contains all unrepealed Mysore enactments from the year 1850 till the end of December 1954. It consists of four volumes. Volume I contains the Acts from 1850 to 1920; Volume II the Acts from 1921 to 1944; Volume III the Acts from 1945 to 1950 and Volume IV the Acts from 1951 to 1954.

2. The Acts included in this edition are printed as modified up to the end of December 1954. The modifications made by the Mysore Adaptation of Laws Order, 1953, issued under section 54 of the Andhra State Act, 1953, (Central Act 30 of 1953) have also been carried out.

3. This edition is issued in the style of a loose leaf binder in order to make it easier to replace the corrected pages and keep the copy up-to-date. The pages of each volume are numbered separately. Whenever changes are made hereafter by any repealing or amending enactment, replacement pages will be issued embodying such changes for insertion at the appropriate places in the four volumes.

4. The enactments which are in force in Bellary District by virtue of section 53 of the Andhra State Act, 1953, have not been included in this edition. Amending Acts which make textual amendments to the principal Acts have also been omitted except those which amend Central Acts.

5. The enactments have been printed in chronological order. A chronological table is prefixed to each volume showing the short titles of the enactments contained therein and the manner in which each enactment has been affected by later legislation. An alphabetical index of Acts included in the volume is annexed at the end of each volume.

M. SADASIVAYYA,
Additional Secretary to Government for Revision of State Laws.

BANGALORE,
Dated 1st February 1955.

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THE MYSORE CODE

VOLUME III

UNREPEALED MYSORE ACTS—(*contd.*)

THE CITY OF BANGALORE IMPROVEMENT ACT, 1945.

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MYSORE ACT No. V OF 1945.

THE CITY OF BANGALORE IMPROVEMENT ACT, 1945.

(AS AMENDED BY ACTS XXII OF 1945, IX OF 1950, III OF 1952 AND 15 OF 1954.)

(*Received the assent of His Highness the Maharaja on the 17th day of January 1945.*)

An Act for the Improvement of the City of Bangalore and to provide space for its future expansion.

Preamble.

WHEREAS it is expedient to make provision for the improvement and future expansion of the City of Bangalore, and for the appointment of a Board of Trustees with special powers to carry out the aforesaid purposes;

It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

Short title, extent and commencement.

1. (1) This Act may be called the City of Bangalore Improvement Act, 1945.

[1][(2) Except as is hereinafter otherwise provided it extends to the City of Bangalore and to such other areas adjoining the City as the Government may, from time to time, by notification in the [2][*Mysore Gazette*], specify in this behalf.]

(3) It shall come into force on such date as the Government may, by notification in the [2][*Mysore Gazette*], appoint.

Definitions.

[2][**2.** In this Act, unless there is anything repugnant in the subject or context,

(1) 'betterment fee' means the fee payable under section 18-A, in respect of an increase in the value of land resulting from the execution of an improvement scheme;

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1. Sub-section (2) of section 1 substituted by Act XXII of 1945.
2. Substituted by Act III of 1952.

(2) 'Board' means the Board of trustees for the improvement of the City of Bangalore constituted under sections 3 and 4;

(3) 'Chairman' means the Chairman of the Board;

(4) 'Corporation' means the Corporation of the City of Bangalore constituted under the City of Bangalore Municipal Corporation Act, 1949;

(5) 'Government' means the Government of Mysore;

(6) 'land' has the same meaning as in clause (*c*) of section 3 of the Mysore Land Acquisition Act, 1894;

(7) 'prescribed' means prescribed by rules made under this Act;

(8) 'street' includes any highway and any causeway, bridge, viaduct, arch, road, lane, foot-way, square, court, alley or passage, whether a thoroughfare or not;

(9) 'trustee' means a member of the Board;

(10) All other words and expressions shall have the meanings respectively assigned to them by the City of Bangalore Municipal Corporation Act, 1949.]

CHAPTER II.

BOARD OF TRUSTEES.

Board charged with execution of this Act.

3. The duty of carrying out the provisions of this Act shall, subject to such conditions and limitations as are hereinafter contained, be vested in a Board to be called "The Trustees for the Improvement of the City of Bangalore" and such Board (hereinafter referred to as "the Board") shall be a body corporate and have perpetual succession and a common seal, and shall sue and be sued by the name first aforesaid.

Constitution of Board.

4. The Board shall consist of eleven Trustees as follows:—

the Chairman of the Board to be appointed by Government;

six Trustees to be appointed by the Government;

four Trustees to be elected by the [1][Councillors of the Corporation] out of their own body in the prescribed manner or in default of election as aforesaid, to be appointed by the Government from among the [1][Councillors of the Corporation.]

Names of trustees to be notified.

5. The names of all Trustees constituting the Board shall be notified in the [1][*Mysore Gazette.*]

Term of office of trustees.

6. (1) The Chairman of the Board shall hold office during the pleasure of the Government.

(2) The other Trustees shall hold office for a term of three years from the date of the [1][*Mysore Gazette*] in which their names were notified under the preceding section.

Casual vacancies.

7. (1) Any casual vacancy in the office of a Trustee other than the Chairman occasioned by the death, resignation or disqualification of such Trustee shall be filled up within one month in the same manner, by the same authorities, and subject, so far as may be, to the same provisions as are applicable in the case of original appointments and elections of Trustees:

Provided that the Trustee so chosen shall retain his office so long only as the vacating Trustee would have retained the same, if such vacancy had not occurred.

For periods exceeding three months.

(2) If a Trustee, other than the Chairman—

(*a*) departs from the City with a declared intention of being absent for a period exceeding three months; or

(*b*) becomes from any cause unable to attend or is prevented from attending the meetings of the Board for a period exceeding three months; or

(*c*) has been absent from the City for a period exceeding three months;

a person shall be elected or appointed to act for such Trustee during his absence or inability or the period he is

1. Substituted by Act III of 1952.

prevented from attending the meetings or until he shall cease to be a Trustee, and the person so acting shall be deemed for all the purposes of this Act to be a Trustee.

Saving provision for acting appointment when necessary for less than three months.

(3) Nothing in the last preceding sub-section shall prevent a person being elected or appointed for a period of less than three months in the place of an absent Trustee at the discretion of the Government in case the absentee is an appointed Trustee, and on the application of the Board to the [1][Corporation] if the absentee is an elected Trustee.

Grounds on which trustees shall vacate office.

8. (1) Any Trustee who—

(*a*) becomes an insolvent; or

(*b*) is sentenced to imprisonment for an offence punishable with imprisonment for a term exceeding six months, or to transportation, such sentence not being subsequently reversed or quashed; or

(*c*) obtains any office or place of profit under the Board; or

(*d*) has directly or indirectly, by himself or his partner, any share or interest in any contract or employment with, by, or on behalf of the Board, otherwise than by his having merely a share or interest in—

(*i*) any lease, sale, exchange or purchase of immovable property or any agreement for the same; or

(*ii*) any joint-stock company which shall contract with, or be employed by, or on behalf of, the Board; or

(*iii*) the occasional sale to the Board, to a value not exceeding two thousand rupees in any one official year, of any article in which he trades; or

(*e*) is absent from or unable to attend or is prevented from attending the meetings of the Board for a period exceeding six consecutive months, or is absent without the permission of the Board from

1. Substituted by Act III of 1952.

four consecutive ordinary meetings of the Board; or

(*f*) acts in contravention of the provisions of the next succeeding sub-section; or

(*g*) being an elected Trustee shall cease to be a [1] [Councillor of the Corporation] and is not forthwith reappointed or re-elected as a [1] [Councillor of the Corporation ;] or

(*h*) is employed as paid legal practitioner on behalf of the Board or as legal practitioner against the Board; shall cease to be a Trustee, and his office shall thereupon become vacant.

Restriction on power of trustees to discuss or vote on matters in which they are interested.

(2) A Trustee shall not at any meeting of the Board or a Committee thereof take part in the discussion of, or vote on any matter in which he has directly or indirectly, by himself or his partner, any share or interest such as is described in the latter part of clause (*d*) of the preceding sub-section, or in which he is interested, either professionally on behalf of a client or as agent for any person.

Provisions concerning the Board's proceedings.

9. The following provisions shall be observed with respect to the proceedings of the Board, namely:—

Vacancy not affect proceedings.

(1) During any vacancy in the Board, the continuing Trustees may act as if no vacancy had occurred.

Board to meet and arrange for transaction of business.

(2) The Board shall meet together and shall from time to time make such arrangements, not inconsistent with this Act, with respect to the place, day, hour, notice, management and adjournment of such meetings, and generally with respect to the transaction of business, as it thinks fit, subject to the following provisions, namely:—

There must be an ordinary meeting once a month or a special meeting whenever necessary.

(*a*) an ordinary meeting shall be held once at least in every month;

(*b*) the Chairman may, whenever he thinks fit, and shall, upon the written request of not less than three Trustees, call a special meeting;

1. Substituted by Act III of 1952.

Five trustees to form a quorum

(*c*) no business shall be transacted at any meeting unless at least five Trustees are present from the beginning to the end of such meeting;

Chairman present to preside.

(*d*) every meeting shall, if the Chairman be present, be presided over by him; if he be absent, by such one of the Trustees present as may be chosen by the members present at the meeting;

All questions to be decided by a majority of votes.

(*e*) all questions shall be decided by a majority of votes of the Trustees present, the President having a second or casting vote in all cases of equality of votes;

Minutes to be kept.

(*f*) minutes shall be kept of the names of the Trustees present and of the proceedings at each meeting in a book to be provided for this purpose, which shall be read and signed at the next ensuing meeting by the President of such meeting, and shall be open to inspection by any Trustee during office hours.

Appointment of Committees.

(3) The Board may from time to time appoint Committees consisting of the Chairman and such other Trustees as it thinks fit; [1][and may, with the approval of the Government, associate with such Committees in such manner and for such period as may be prescribed, any person or persons whose assistance or advice it may desire;]

(*a*) refer to such Committees for enquiry and report any subject relating to the purposes of this Act, or

(*b*) delegate to such Committees by a specific resolution in this behalf, and subject to any bye-laws made under clause (*a*) of section 43 (1), any of its powers or duties.

Any Committee so appointed shall conform to any instructions that may from time to time be given to it by the Board and the Board may at any time alter the constitution of any Committee so appointed or rescind any such appointment. The Chairman shall be the President of every such Committee.

Acts of Board, etc. not to be invalidated by informalities.

(4) No act of the Board, or of any Committee, or of any person acting as Trustee, shall be deemed to be invalid by

1. Inserted by Act III of 1952.

reason only of some defect in the appointment of such Board, Committee or Trustee, or on the ground that it, or any of its members was disqualified for the office of Trustee.

Powers of different authorities.

[1][**10.** (1) The Chairman may, on behalf of the Board, sanction any estimate, call for tenders or enter into any contract or agreement whereof the value or amount shall not exceed three thousand rupees, in such manner and form as, according to the law for the time being in force, would bind him if such contract or agreement were on his own behalf; and every such contract or agreement shall be reported to the Board at the next ordinary meeting thereof.

(2) The Board may sanction any estimate, call for tenders or enter into any contract or agreement the value whereof exceeds three thousand rupees but does not exceed ten thousand rupees; and where the value of any estimate, contract or agreement exceeds ten thousand rupees the previous sanction of the Government shall be required.

(3) Every contract or agreement on behalf of the Board, other than a contract or agreement referred to in sub-section (1), shall be in writing and shall be signed by the Chairman and sealed with the common seal of the Board. No contract or agreement unless executed as in this section provided shall be binding on the Board.

(4) The common seal of the Board shall remain in the custody of the Chairman who shall personally affix the seal to any contract or other instrument.]

Board may compromise claims by or against them.

11. The Board may compound or compromise for or in respect of any claim or demand arising out of any contract entered into by it under this Act, or in respect of any action or suit instituted by or against it, for such sum of money or other compensation as it shall deem sufficient.

Duties of Chairman.

12. The Chairman shall—

(1) attend every meeting of the Board, unless prevented by sickness or other reasonable cause;

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1. Substituted by Act III of 1952.

(2) carry into effect the resolutions of the Board;

(3) keep and conduct the Board's correspondence;

[1][(3-A) carry out and execute such schemes and works as the Government may direct and incur necessary expenditure therefor;]

(4) exercise supervision and control over the acts and proceedings of all officers and servants of the Board in matters of executive administration, and in matters concerning the accounts and records of the Board; and to the extent specified in section 39 (1), dispose of all questions relating to the service of such officers and servants, and their pay, privileges and allowances; and

(5) furnish to the Government a copy of the minutes of the Board's proceedings and any returns or other information which the Government may from time to time call for.

Appointment of Acting Chairman.

13. During the absence of the Chairman, the Government may appoint a person to act as Chairman, and any person so appointed shall exercise the powers and perform the duties conferred and imposed by this Act on the person for whom he is appointed to act, and shall be subject to the same liabilities, restrictions and conditions to which the said person is liable.

CHAPTER III.

DUTIES AND POWERS.

Improvement Schemes.

Power of Board to undertake works and incur expenditure for improvement, etc.

[2][**14.** (1) The Board may, subject to the control of the Government,

(*a*) draw up detailed schemes (hereinafter referred to as 'improvement scheme') for the improvement or expansion or both of the areas to which this Act applies;

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1. Inserted by Act III of 1952.
2. Substituted by Act III of 1952.

(*b*) undertake any works and incur any expenditure for the improvement or development of any such area and for the framing and execution of such improvement schemes as may be necessary from time to time.

(2) The Board may also from time to time make any new or additional improvement schemes,

(i) on its own initiative, if satisfied of the sufficiency of its resources, or

(ii) on the recommendations of the Corporation if the Corporation places at the disposal of the Board the necessary funds for framing and carrying out any such scheme, or

(iii) otherwise.

(3) Notwithstanding anything to the contrary contained in this Act, or in any other law for the time being in force, the Government may, whenever they deem it necessary, require the Board to take up any improvement scheme or work and execute it subject to such terms and conditions as may be specified by the Government.]

Particulars to be provided for in an improvement scheme.

15. Every improvement scheme under section 14—

(1) shall within the limits of the area comprised in the scheme, provide for—

(*a*) the acquisition of any land which will, in the opinion of the Board, be necessary for or affected by the execution of the scheme,

(*b*) re-laying out all or any land including the construction and reconstruction of buildings and the formation and alteration of streets,

(*c*) draining[1] streets so formed or altered ;

(2) may, within the limits aforesaid, provide for—

(*a*) raising any land which the Board may deem expedient to raise for the better drainage of the locality,

1. The words "and lighting" omitted by Act III of 1952.

(*b*) forming open spaces for the better ventilation of the area comprised in the scheme or any adjoining area,

(*c*) the whole or any part of the sanitary arrangements required,

(*d*) the establishment or construction of markets and other public requirements or conveniences; and

(3) may, within and without the limits aforesaid, provide for the construction of buildings for the accommodation of the poorer and working classes, including the whole or part of such classes to be displaced in the execution of the scheme. Such accommodation shall be deemed to include shops.

Procedure on completion of scheme.

16. (1) Upon the completion of an improvement scheme, the Board shall draw up a notification stating the fact of a scheme having been made and the limits of the area comprised therein, and naming a place where particulars of the scheme, a map of the area comprised therein and a statement specifying the [1][land which it is proposed to acquire and of the land in regard to which it is proposed to recover a betterment fee] may be seen at all reasonable hours; and shall—

Copy of Notification of scheme to be communicated to Mayor of the Corporation.

(*a*) communicate a copy of such notification to the [1][Mayor] of the [1][Corporation] who shall, within thirty days from the date of receipt thereof, forward to the Board, for transmission to the Government as hereinafter provided, any representation which the [1][Corporation] may think fit to make with regard to the scheme;

Publication of notification.

(*b*) cause a copy of the said notification to be published during three consecutive weeks in the [1][*Mysore Gazette*] and posted up in some conspicuous part of its own office, the Deputy Commissioner's office, the office of the Corporation and in such other places as the Board may consider necessary.

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1. Substituted by Act III of 1952.

Service of notices on owners of property to be acquired in executing the scheme.

[1][(2). During the thirty days next following the day on which such notification is published in the *Mysore Gazette*, the Board shall serve a notice on every person whose name appears in the assessment list of the Corporation or the Municipality or local body concerned or in the land revenue register as being primarily liable to pay the property tax or land revenue assessment on any building or land which it is proposed to acquire in executing the scheme, or in regard to which the Board proposes to recover a betterment fee, stating that the Board proposes to acquire such building or land or to recover such betterment fee for the purpose of carrying out an improvement scheme and requiring an answer within thirty days from the date of service of the notice stating whether the person so served, dissents or not to such acquisition of the building or land or to the recovery of such betterment fee, and if the person dissents, the reasons for such dissent.]

Notices how to be served.

(3) Such notice shall be signed by, or by the order of, the Chairman and shall be served—

(*a*) by delivery of the same personally to the person required to be served, or if such person is absent or cannot be found, to his agent, or if no agent can be found, then by leaving the same on the land or building ; or

(*b*) by leaving the same at the usual or last known place of abode or business of such person as aforesaid ; or

(*c*) by registered post addressed to the usual or last known place of abode or business of such person.

The scheme to be then forwarded to Government for sanction.

17. (1) Upon compliance with the foregoing provisions with respect to the publication and service of notices of the scheme, the Board shall after consideration of any representation or answer received under section 16 and after inserting in the scheme such modifications as it may think fit, apply to the Government for sanction to the scheme.

Particulars to accompany application for sanction.

(2) The application for sanction shall, save in the case provided for in sub-section (3), be accompanied by—

1. Substituted by Act III of 1952.

(*a*) a description with full particulars of the scheme including the reasons for any modifications inserted therein;

(*b*) complete plans and estimates of the cost of executing the scheme;

(*c*) a statement specifying the land proposed to be acquired;

(*d*) any representation received under sub-section (1) of section 16;

(*e*) a schedule showing the rateable value, as entered in the Municipal assessment-book, at the date of the publication of a notification relating to the land under section 16, or the land assessment, of all land specified in the statement under clause (*c*); and

(*f*) such further particulars, if any, as may be prescribed.

Procedure when scheme provides for construction of dwellings for the poorer and working classes.

(3) When under any improvement scheme provision is made for the construction of dwellings for the poorer and working classes, the Board may, after complying with the provisions of section 16, forthwith submit to the Government for sanction plans and estimates for the construction of such dwellings, and on receipt of such sanction the provisions of section 18 shall, with all necessary modifications, be applicable to the part of the scheme providing for the construction of such dwellings, as if such part were the scheme.

On receipt of sanction, declaration to be published giving particulars of land to be acquired.

18. (1) (*a*) On receipt of the sanction of the Government, the Chairman shall forward a declaration for notification under the signature of a Secretary to the Government, stating the fact of such sanction and that the land proposed to be acquired by the Board for the purposes of the scheme is required for a public purpose.

(*b*) The declaration shall be published in the [1][*Mysore Gazette*] and shall state the limits within which the land proposed to be acquired is situate, the purpose for which it is needed, its approximate

1. Substituted by Act III of 1952.

area, and the place where a plan of the land may be inspected.

(*c*) The said declaration shall be conclusive evidence that the land is needed for a public purpose, and the Board shall, upon the publication of the said declaration, proceed to execute the scheme. And upo such publication Board to proceed to execute the scheme.

(2) (*a*) If at any time it appears to the Board that an improvement can be made in any part of the scheme, the Board may alter the scheme for the purpose of making such improvement, and shall, subject to the provisions contained in the next two clauses of this sub-section, forthwith proceed to execute the scheme as altered. Board to have power to alter any part of the scheme.

(*b*) If the estimated cost of executing the scheme as altered exceeds, by a greater sum than [1][five per cent] the estimated cost of executing the scheme as sanctioned, the Board shall not, without the previous sanction of the Government, proceed to execute the scheme as altered.

(*c*) If the scheme as altered involves the acquisition otherwise than by agreement, of any land other than that specified in the schedule accompanying the scheme under section 17 (2) (*e*), the provisions of sections 16 and 17 and of sub-section (1) shall apply to the part of the scheme so altered, in the same manner as if such altered part were the scheme.

[2][**18-A.** (1) When, by the making of any improvement scheme, any land in the area comprised in the scheme which is not required for the execution thereof will, in the opinion of the Board, be increased in value, the Board, in framing the scheme, may declare that a betterment fee shall be payable by the owner of the land or any person having an interest therein in respect of the increase in value of the land resulting from the execution of the scheme. Payment of betterment fee.

(2) Such increase in value shall be the amount by which the value of the land, on the completion of the

1. Substituted by Act III of 1952.
2. Sections 18-A to 18-L inserted by Act III of 1952.

execution of the scheme, estimated as if the land were clear of buildings exceeds the value of the land prior to the execution of the scheme estimated in like manner, and the betterment fee shall be one-third of such increase in value.

Assessment of betterment fee by the Board.

18-B. (1) When it appears to the Board that an improvement scheme is sufficiently advanced to enable the amount of the betterment fee to be determined, the Board shall, by a resolution passed in this behalf, declare that for the purpose of determining such fee the execution of the scheme shall be deemed to have been completed and shall thereupon give notice in writing to every person on whom a notice in respect of land to be assessed has been served under sub-section (2) of section 16 or to the successor-in-interest of such person, as the case may be, that the Board proposes to assess the amount of the betterment fee payable in respect of such land under section 18-A.

(2) The Board shall then assess the amount of betterment fee payable by each person concerned after giving such person an opportunity to be heard and such person shall, within three months from the date of receipt of notice in writing of such assessment from the Board, inform the Board in writing whether or not he accepts the assessment.

(3) When the assessment proposed by the Board is accepted by the person concerned within the period specified in sub-section (2), such assessment shall be final.

(4) If the person concerned does not accept the assessment made by the Board or fails to give the Board the information required under sub-section (2) within the period specified therein, the matter shall be determined by an arbitrator appointed by the Government.

Settlement of betterment fee by arbitrator.

18-C. (1) If the Government are satisfied after such inquiry, as they think fit, that any arbitrator appointed under sub-section (4) of section 18-B has misconducted himself, they may remove him.

(2) If any such arbitrator dies, resigns, becomes disqualified, is removed, or refuses to perform or in the

opinion of the Government, neglects to perform or becomes incapable of performing his functions, the Government shall forthwith appoint another arbitrator.

(3) When the arbitrator has made his award, he shall sign it and forward it to the Board and such award shall, subject to the provisions of sub-section (4), be final and conclusive and binding on all persons.

(4) Any party aggrieved by an award including the finding on costs under sub-section (3) of section 18-E if any, may, within one month from the date of the communication thereof, appeal to the District Judge, Bangalore Divison, whether the case arises within or outside the limits of the City, and any order or decision of the said District Judge shall be final and conclusive and binding on all persons.

Fee for arbitrator.

18-D. The Board shall pay to the arbitrator a fee to be determined by the Government in respect of the whole of the scheme for which his services are utilized.

Powers and duties of arbitrator.

18-E. (1) The arbitrator shall give notice of his proceedings and conduct them in the manner prescribed by the Government and communicate the substance of his award in writing to the parties concerned :

Provided that every party to such proceedings shall be entitled to appear before the arbitrator either in person or by his authorised agent.

(2) The arbitrator shall have all the powers of a civil court under the Code of Civil Procedure 1908, for the purpose of taking evidence on oath and of enforcing the attendance of witnesses and compelling the production of documents and other material objects.

(3) The costs of and incident to all proceedings before the arbitrator shall be in his discretion and the arbitrator shall have full power to determine by whom or out of what property and to what extent such costs are to be paid and to give all necessary directions for the purpose.

Board to give notice to persons liable to payment of betterment fee.

18-F. When the amount of all betterment fee payable in respect of land in the area comprised in the scheme has been determined under section 18-B or 18-C, as the case may be, the Board shall, by a notice in writing to be

served on all persons liable to such payment, fix a date by which such payment shall be made, and interest at the rate of four per cent per annum upon any amount outstanding shall be payable from that date.

Agreement to make payment of betterment fee a charge on land.

18-G. (1) Any person liable to pay a betterment fee in respect of any land, may, at his option, instead of paying the same to the Board, execute an agreement with the Board to leave the payment outstanding as a charge on his interest in the land, subject to the payment in perpetuity of interest at the rate of four per cent per annum, the first annual payment of such interest to be made one year from the date referred to in section 18-F.

(2) Every payment due from any person in respect of a betterment fee and every charge referred to in sub-section (1) shall, notwithstanding anything contained in any other enactment and notwithstanding the existence of any mortgage or other charge, whether legal or equitable, created either before or after the commencement of this Act, be the first charge upon the interest of such person in such land.

(3) If any instalment of interest due under an agreement executed in pursuance of sub-section (1), be not paid on the date on which it is due, the betterment fee shall become payable on that date, in addition to the said instalment.

(4) At any time after an agreement has been executed in pursuance of sub-section (1) any person may pay off the charge created thereby, with interest, at four per cent per annum up to the date of such payment.

Recovery of money payable in pursuance of Section 18-B, 18-C or 18-G.

18-H. All money payable in respect of any land by any person in respect of a betterment fee under section 18-B or sction 18-C or by any person under the agreement executed in pursuance of sub-section (1) of section 18-G, shall be recoverable by the Board (together with interest due, up to the date of realisation at the rate of four per cent per annum) from the said person or his successor-in-interest in such land in the manner provided by the City of Bangalore Municipal Corporation Act 1949, for the recovery of taxes and if the said money is not so recovered, the Chairman may, after giving public notice of his

intention to do so, and not less than one month after the publication of such notice, sell the interest of the said person or successor in such land by public auction and may deduct the said money and the expenses of the sale from the proceeds of the sale, and shall pay the balance (if any) to the defaulter.

Board to appoint persons for enforcement of processes for recovery of dues.

18-I. The Board may direct by what authority any powers or duties incident under the City of Bangalore Municipal Corporation Act 1949, to the enforcement of any process for the recovery of taxes, shall be exercised and performed when that process is employed under section 18-H.

Agreement of payment not to bar acquisition under a fresh declaration.

18-J. If any land, in respect of which the payment of a betterment fee has been accepted in pursuance of sub-section (3) of section 18-B or has been made after its determination under section 18-C or in respect of which an agreement in regard to the betterment fee has been executed under section 18-G, be subsequently required for any of the purposes of this Act, the payment or agreement shall not be deemed to prevent the acquisition of the land in pursuance of a fresh declaration published under section 6 of the Mysore Land Acquisition Act 1894.

Power of Board to take up works for further improvement.

18-K. Notwithstanding anything contained in any other provision of this Act, the Board may, with the previous sanction of the Government, take up such works in regard to any area as the Board considers necessary or desirable for the further improvement of that area :

Provided that the Corporation shall be consulted if such area lies within the limits of the City of Bangalore.

The expenditure incurred or proposed to be incurred or such portion thereof as may be determined by the Board and approved by the Government in carrying out such works may be recovered by a pro-rata levy on the owners of properties benefited by such works as may be determined by the Board. The said sum may be recovered as any other sum due to the Board under the provisions of this Act.

Crediting betterment fee collected to the funds of the Corporation in certain cases.

18-L. Where the increase in value of any land is the result of the execution of an improvement scheme made on the recommendation of the Corporation and for which the Corporation has placed at the disposal of the Board the necessary funds for framing and carrying out such schemes, the betterment fee collected by the Board from the owners of such land shall be credited by the Board to the Municipal Fund of the Corporation.]

Board to execute the scheme within seven years.

19. Where within a period of seven years from the date of the publication in the [1][*Mysore Gazette*] of the declaration under clause (*b*) of sub-section (1) of section 18, the Board fails to execute the scheme, substantially the scheme shall lapse and the provisions of section 27 shall become inoperative.

General.

Land vested in Corporation and required by Board for formation or alteration of street to be vested temporarily in the Board

20. Whenever under any improvement scheme, the whole or any part of an existing public street or other land vested in the [1] [Corporation] is included in the site of any part of a street to be formed, altered, widened, diverted, raised, re-arranged or re-constructed by the Board, the Board shall give notice to the [1][Mayor] of the [1][Corporation] that the whole or a part, as the case may be, of such existing street or other land (hereinafter called the "part required") is required by it as part of a street to be dealt with as aforesaid, and the part required shall thereupon, subject to the provisions of sub-section (1) of section 23, be vested in the Board :

Provided that nothing in this section shall be deemed to affect the rights or powers of the [1][Corporation] under the [1][City of Bangalore Municipal Corporation Act 1949] in or over any [1][Corporation drain] or water work.

Board and Chairman to exercise powers and functions under Mysore Act LXIX of 1949.

[1][**21.** (1) In any area or part thereof to which this Act applies, the Government may, by notification in the *Mysore Gazette*, declare that from such date and for such period as may be specified therein and subject to such restrictions and modifications, if any, as may be specified in the notification,

(*i*) the powers and functions of the Corporation or a standing committee thereof under the City of

1. Substituted by Act III of 1962.

Bangalore Municipal Corporation Act 1949 shall be exercised and discharged by the Board ; and

(*ii*) the powers and functions of the Commissioner of the Corporation under the said Act, shall be exercised and discharged by the Chairman :

Provided that the Corporation shall be consulted before making such declaration, if such area or part thereof lies within the limits of the City of Bangalore.

(2) On the making of a declaration under sub-section (1), notwithstanding anything contained in any other law for the time being in force, the Corporation or any standing committee thereof or the Commissioner of the Corporation, shall not be competent to exercise or discharge the powers or functions conferred or imposed on the Board or the Chairman, as the case may be, by such declaration.

(3) The Board or the Chairman may delegate any of the functions exercisable by it or him under sub-section (1) to any officer or servant of the Board.

(4) The exercise or discharge of any of the powers or functions delegated under sub-section (3), shall be subject to such limitations, conditions and control as may be laid down by the Board or the Chairman, as the case may be.]

Power to abate overcrowding

22. (1) The Board may, at any time in the manner hereinafter prescribed, take steps to abate overcrowding in buildings within any area comprised in an improvement scheme.

(2) Whenever the Board considers the interior of a building is so overcrowded as to be, or to be likely to become, dangerous or prejudicial to the health of the inhabitants of that or of any neighbouring building, the Board may cause proceedings to be taken before a Magistrate of the First Class for the purpose of obtaining an order to prevent such overcrowding.

(3) Such Magistrate may, on the production of a certificate by a Health Officer duly authorised or empowered by the Board or the Government, stating his opinion that the overcrowding complained of is likely to cause disease or risk of disease, and after such further enquiry, if any, as may appear to such Magistrate necessary, require the owner of

section shall be determined by the Government whose decision shall be final.

[1]**23-A.** * * * * *

24. The Board shall not sell or otherwise dispose of any sites for the purpose of constructing buildings thereon for the accommodation of persons until all the improvements specified in section 23 [2][have been substantially provided for in the estimates.]

Board not to sell or otherwise dispose of sites in certain cases.

[3][**25.** (1) Notwithstanding anything to the contrary in any law for the time being in force, no person shall form or attempt to form any extension or lay-out for the purpose of constructing buildings thereon without the express sanction in writing of the Board and except in accordance with such conditions as the Board may specify :

Forming of new extensions or layouts or making new private streets.

Provided that where any such extension or lay-out lies within the local limits of the Corporation, the Board shall not sanction the formation of such extension or lay-out without the concurrence of the Corporation :

Provided further that where the Corporation and the Board do not agree, on the formation of or the conditions relating to the extension or lay-out the matter shall be referred to the Government whose decision thereon shall be final.

(2) Any person intending to form an extension or lay-out or to make a new private street, shall send to the Chairman, a written application with plans and sections showing the following particulars :—

(*a*) the laying out of the sites of the area upon streets, lanes, or open spaces ;

(*b*) the intended level, direction and width of the streets;

(*c*) the street alignment and the building line, and the proposed sites abutting the streets;

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1. Section 23-A omitted by Act III of 1952.
2. Substituted by Act IX of 1950.
3. Substituted by Act III of 1952.

(*d*) the arrangements to be made for levelling, paving, metalling, flagging, channelling, sewering, draining, conserving and lighting the streets and for adequate drinking water supply.

(3) The provisions of this Act and of any rules or bye-laws made under it as to the level and width of streets and the height of buildings abutting thereon, shall apply also in the case of streets referred to in sub-section (2) and all the particulars referred to in that sub-section shall be subject to the approval of the Board.

(4) Within six months after the receipt of any application under sub-section (2), the Board shall either sanction the forming of the extension or lay-out or making of street on such conditions as it may think fit or disallow it, or ask for further information with respect to it.

(5) The Board may require the applicant to deposit, before sanctioning the application, the sums necessary for meeting the expenditure for making roads, side-drains, culverts, underground drainage and water supply and lighting and the charges for such other purposes as such applicant may be called upon by the Board, provided the applicant also agrees to transfer the ownership of the roads, drains, water supply mains and open spaces laid out by him to the Board permanently without claiming any compensation therefor.

(6) Such sanction may be refused,—

(*i*) if the proposed street would conflict with any arrangements which have been made or which are, in the opinion of the Board, likely to be made, for carrying out any general scheme of street improvement or other schemes of improvement or expansion by the Board,

(*ii*) if the proposed street does not conform to the provisions of the Act, rules and bye-laws referred to in sub-section (3), or

(*iii*) if the proposed street is not designed so as to connect at one end with a street which is already open,

(*iv*) if the lay-out in the opinion of the Board cannot be fitted with any existing or proposed expansion or improvement schemes of the Board.

(7) No person shall form a lay-out or make any new private street without the sanction of or otherwise than in conformity with the conditions imposed by the Board. If the Board requires further information from the applicant, no steps shall be taken by him to form the lay-out or make the street until orders have been passed by the Board after the receipt of such information :

Provided that the passing of such orders shall not, in any case, be delayed for more than six months after the Board has received all the information which it considers necessary to enable it to deal finally with the said application.

(8) If the Board does not refuse sanction within six months from the date of receipt of the application under sub-section (2), or from the date of receipt of all information asked for under sub-section (7), such sanction shall be deemed to have been granted and the applicant may proceed to form the extension or lay-out or to make the street but not so as to contravene any of the provisions of this Act and the rules or bye-laws made under it.

(9) Any person who forms or attempts to form any extension or lay-out in contravention of the provisions of sub-section (1), or makes any street without or otherwise than in conformity with the orders of the Board under this section, shall be liable, on conviction, to a fine which may extend to one thousand rupees.]

Alteration or demolition of extension, lay-out or street.

[1][**25-A.** (1) If any person forms an extension or lay-out or makes any street referred to in section 25 or puts up any building without or otherwise than in conformity with the orders of the Board under section 25, the Chairman may, whether or not the offender be prosecuted under this Act, by notice—

(*a*) require the offender to show sufficient cause, by a written statement signed by him and sent to the Chairman on or before such day as may be specified in the notice, why such extension, lay-out or street should not be altered to the satisfaction of the Chairman or if such alteration be deemed

1. Section 25-A and 25-B inserted by Act III of 1952.

impracticable by the Chairman, why such extension, lay-out or street should not be demolished, or

(*b*) require the offender to appear before the Chairman either personally or by a duly authorized agent on such day and at such time and place as may be specified in the notice and show cause as aforesaid.

(2) If any person on whom such notice is served, fails to show sufficient cause to the satisfaction of the Chairman why such extension, lay-out or street should not be so altered or demolished, the Chairman may pass an order directing the alteration or demolition of such extension, lay-out or street.

Power of Chairman to order work to be carried out or to carry it out himself in default.

25-B. (1) The Chairman may,

(*a*) if any person who applies for permission under section 25 and is permitted expressly by the Board to carry out himself the works relating to the forming of the extension or lay-out or the making of a street, does not so carry it out; or

(*b*) if any private street or part thereof is not levelled, paved, metalled, flagged, channelled, sewered, drained, conserved or lighted to the satisfaction of the Chairman;

by notice, require the person forming the extension or lay-out or the owners of such street or part and the owners of buildings and lands fronting or abutting on such street or part, including in cases where the owners of the land and of the building thereon are different, the owners both of the land and of the building, to carry out any work which, in his opinion, may be necessary and within such time as may be specified in such notice.

(2) If any such work is not carried out within the time specified in the notice under sub-section (1), the Chairman may, if he thinks fit, execute it himself or cause it to be executed and the expenses incurred shall be paid by the persons or owners referred to in sub-section (1) in such proportions as may be determined by the Chairman. Such x penses may be recovered from the persons concerned as if they were arrears of land revenue.]

(*Chapter III—Duties and Powers.*)

Acquisition of land

Board to have power to acquire land by agreement.

26. Subject to the provisions of this Act, it shall be lawful for the Board to agree with the owners of any land or of any interest in land, whether situated within or without the City, needed by the Board for the purposes of this Act, for the purchase of such land or of any interest in such land.

Provisions applicable by the acquisition of land otherwise than by agreement.

27. The acquisition otherwise than by agreement of land within or without the City under this Act shall be regulated by the provisions, so far as they are applicable, of the Land Acquisition Act 1894, and by the following further provisions, namely:—

(1) Upon the passing of a resolution by the Board that an improvement scheme under section 14 is necessary in respect of any locality, it shall be lawful for any person either generally or specially authorized by the Board in this behalf and for his servants and workmen, to do all such acts on or in respect of land in that locality as it would be lawful for an officer duly authorised by the Government to act under section 4 (2) of the Land Acquisition Act 1894, and for his servants and workmen to do thereunder; and the provision contained in section 5 of the said Act shall likewise be applicable in respect of damage caused by any of the acts first mentioned.

(2) The publication of a declaration under section 18 shall be deemed to be the publication of a declaration under section 6 of the Land Acquisition Act 1894.

(3) For the purposes of section 50 (2) of the Land Acquisition Act 1894, the Board shall be deemed to be the local authority concerned.

(4) After the land vests in the Government under section 16 of the Land Acquisition Act 1894, the Deputy Commissioner shall, upon payment of the cost of the acquisition, and upon the Board agreeing to pay any further costs which may be incurred on account of the acquisition, transfer the land to the Board, and the land shall thereupon vest in the Board.

CHAPTER IV.

PROPERTY AND FINANCE.

Power of Government to transfer to Board, lands belonging to it or to Corporation

82. The Government may, from time to time, for the purposes of this Act and subject to such limitations and conditions as it may impose and to the provisions hereinafter contained, transfer to and vest in the Board, any land belonging to Government or to the [1][Corporation]:

Proviso as to resumption of lands required for a public purpose.

Provided that any such land not already conveyed or agreed to be conveyed by the Board, which shall be required by the Government or the [1][Corporation] for a public purpose, may at any time be resumed by the Government, or by the [1][Corporation] with the previous sanction of the Government, as the case may be, on such terms, if any, as the Government may determine.

Power of Board to acquire, hold and dispose of property

[2][**29.** (1) The Board shall, for the purposes of this Act, have power to acquire and hold movable and immovable property, whether within or outside the City, and shall also, subject to the restrictions contained in sub-section (2), have power—

to lease

(*a*) to let on hire or lease any movable or immovable property which may have become vested in or acquired by them;

to sell and otherwise convey

(*b*) to sell and otherwise convey, with or without any conditions, any movable or immovable property which may have become vested in or acquired by them; and

and to apply lands vested in them for purposes of improvement schemes.

(*c*) to appropriate or apply the whole or any part of the lands which may have become vested in or acquired by them, for the formation of open spaces, or for building purposes, or in any other manner for the purposes of any improvement scheme.

(2) No free grant of movable or immovable property shall be made without the previous sanction of Government being obtained in this behalf.]

Improvement Fund, and the items to be credited to such fund.

30. (1) The rents, profits, and sale proceeds of all lands, buildings and other property vested or vesting in or acquired

1. Substituted by Act III of 1952.
2. Substituted by Act 15 of 1954.

by the Board under this Act shall be credited to a fund to be called "the City of Bangalore Improvement Fund."

(2) There shall also be credited to the said fund—

(*a*) such sums as may be placed by the Government at the disposal of the Board, from time to time, for the purposes of this Act, and

(*b*) such contributions from the Municipal Fund as the [1][Corporation] may, from time to time, be called upon by the Government to make after consideration by the Government of the relief or addition to the Municipal resources accruing or likely to accrue as the result of improvement schemes undertaken by the Board.

[2][(*c*) Subject to the provisions of section 18-L, betterment fee and other sums due and paid to or recovered by the Board under the provisions of this Act.]

Application of the Improvement Fund.

31. (1) The said fund shall be held by the Board in trust, and shall be applied by it, subject to the general or special orders of the Government, in payment of the charges incidental to the carrying out of the purposes of this Act.

(2) Such charges shall be held to include, among other things—

(*a*) the cost, if any, of maintaining a separate establishment for the collection of the rents and profits and other proceeds of property vested or vesting in or acquired by the Board under this Act;

(*b*) the cost of petty and other establishments, not being part of the scheduled staff, necessary for the supervision of properties or other revenue purposes;

(*c*) the cost of management including the salaries and allowances of the scheduled staff, and all incidental expenses; and

(*d*) all payments made by the Board in respect of rates and taxes levied under the [1][City of Bangalore

1. Substituted by Act III of 1952
2. Added by Act III of 1952

Municipal Corporation Act 1949,] upon lands and buildings vested in the Board and not subject to exemption.

(3) The Board may also, from time to time, and in the prescribed manner, make advances from the said fund for the purpose of enabling persons not being Government servants to provide themselves with houses or other accommodation.

Chairman to frame an annual estimate of income and expenditure.

32. (1) The Chairman shall, at a special meeting to be held not later than the first day of [1][February] in each year, lay before the Board an estimate of the income and of the expenditure of the Board for the year commencing on the first day of [1][April] then next ensuing in such detail and form as the Board shall, from time to time, direct.

(2) Such estimate shall make provision for the efficient administration of this Act and shall be completed, and a copy thereof sent by post, or otherwise to each Trustee, at least ten clear days prior to the meeting before which the estimate is to be laid.

Board to sanction or amend such estimate.

33. The Board shall consider the estimate so submitted to it, and shall sanction the same either unaltered, or subject to such alterations as it shall think fit.

Estimates to be submitted to Government for sanction.

34. The estimate, as sanctioned by the Board, shall be submitted to the Government, which may, if it thinks fit, disallow such estimate, or any portion thereof, and return the same for amendment. The Board shall, if the estimate is so returned by the Government, forthwith proceed to amend the same and shall resubmit the estimate so amended to the Government. [1][A copy of the estimate as approved by the Government shall be sent to the Mayor of the Corporation.]

Supplementary estimates may be prepared and submitted when necessary.

35. The Board may, at any time during the year for which any such estimate has been sanctioned, cause a supplementary estimate to be prepared and submitted to it. Every such supplementary estimate shall be considered and sanctioned by the Board and submitted to the Government,

1 Substituted by Act III of 1952

and a copy shall be sent to the [1][Mayor] of the [1][Corporation] in the same manner as if it were an original annual estimate.

Provisions regarding expenditure

36. No sum shall be expended by or on behalf of the Board, unless included in some estimate at the time in force which has been finally approved by the Government, or in the amount payable by the Board under a decree or award of a Court: provided that in any case of pressing emergency a sum not exceeding [1][ten thousand rupees] may be expended though not so included, the circumstances being forthwith reported by the Chairman to the Government, together with an explanation of the way in which it is proposed by the Board to cover such extra expenditure.

Accounts to be audited and examined by officer or authority appointed by the Government for this purpose and submitted to Government. An abstract of the accounts to be furnished to the Corporation.

37. The accounts of the receipts and expenditure of the Board shall be audited and examined by the [1][Officer or authority appointed by the Government for this purpose] in the same manner as the accounts of the Government Departments, and shall, twice in every year, be laid before the Government. An abstract of the audited accounts for each year shall be sent to the [1][Mayor] of the [1][Corporation.]

CHAPTER V.

OFFICERS AND SERVANTS OF THE BOARD.

Schedule of officers and servants to be submitted for sanction of Government.

38. The Board shall, from time to time, prepare and submit for the sanction of the Government a schedule of the staff of officers and servants whom it shall deem it necessary and proper to maintain for the purposes of this Act. Such schedule shall also set forth the amount and nature of the salaries, fees and allowances which the Board proposes for each such officer or servant. No alteration in the sanctioned schedule shall be made without the sanction of the Government.

Appointments, etc., by whom to be made.

39. (1) Subject to the provisions of the bye-laws framed under sub-section (*c*) of section 43 and of the schedule for the time being in force sanctioned by the Government

1. Substituted by Act III of 1952.

under section 38, the power of appointing, promoting, suspending, dismissing, fining, reducing, or granting leave to the officers and servants of the Board (not being officers in Government service lent to the Board) shall be exercised by the Chairman in the case of officers and servants whose monthly salary does not exceed [1][one hundred and fifty rupees] and in every other case by the Board:

[2][Provided that in the case of officers in Government service lent to the Board, the Chairman may exercise the powers of sanctioning or withholding increments, fining or suspending, and shall report the fact to the Head of the Department of Government to which such officer belongs.]

(2) The power of dispensing with the services of any officer or servant of the Board (not being an officer in Government service lent to the Board), otherwise than by reason of such officer's or servant's own misconduct, or of permitting any such officer or servant to retire on a pension, gratuity, or compassionate allowance, shall, subject to the aforesaid provisions, be exercised by the Board alone.

The case of lent officers.

40. Officers in Government service lent to the Board shall, except as otherwise provided under rules or orders which may be made by the Government from time to time, be subject to the provisions in this behalf contained in the Mysore Service Regulations.

CHAPTER VI.

Dissolution of the Board.

Government may dissolve the Board when the purpose of their appointment is fulfilled.

41. (1) When the Government is satisfied that all such improvement schemes as may have been sanctioned by it from time to time for execution by the Board have been executed by the Board in substantial entirety, and that such further measures as may be necessary in the near future for the improvement of the City may conveniently be undertaken under the ordinary provisions of the

1. Substituted by Act III of 1952
2. Proviso to Section 39 (1) added by Act III of 1952

(Chapter VI—Dissolution of the Board.
Chapter VII—Rules and Bye-Laws, Penalties, Etc.)

Municipal Law in force, the Government may, by an order to be published in the [1][*Mysore Gazette*,] declare that the Board shall be dissolved with effect from a date to be specified in such order.

Matters to be dealt with in the order for dissolution.

(2) Such order shall make due provision for the devolution of the assets and liabilities of the Board, the disposal of management of property vested in the Board, the completion of incomplete works, and all other matters incidental to the dissolution of the Board and the winding up of its affairs :

Vesting of immovable property.

Provided that all immovable properties vested in the Board on the date of its dissolution and not expressly reserved to the Government in the said order shall thereafter vest in the [1][Corporation.]

CHAPTER VII.

RULES AND BYE-LAWS, PENALTIES, ETC.

Power of Government to make rules.

42. The Government may, from time to time, make rules, not inconsistent with this Act,

(*a*) for the guidance of the Board, the [1][Corporation,] Government Officers and all other persons in matters connected with the administration of this Act or in cases not expressly provided for herein.[2]

[3][(*b*) for the delegation by the Chairman of any of his powers, duties or functions under this Act or any rule made thereunder except those conferred by or imposed or vested in him by sections 9, 12, 32, 36, 49 and 50 and for the conditions or limitations subject to which such delegation may be made; and]

[4][(*c*) generally for carrying out the purposes of this Act.]

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1. Substituted by Act III of 1952.
2. The word 'and' omitted by Act III of 1952.
3. Inserted by Act III of 1952.
4. Clause (*b*) of Section 42 re-lettered as clause (*c*) by Act III of 1952.

Power of Board to make bye-laws.

43. (1) The Board may from time to time make bye-laws, not inconsistent with this Act or with the rules made by the Government—

(*a*) for regulating the delegation of the powers and duties of the Board to Committees;

(*b*) for the guidance of persons employed by it under this Act;

(*c*) for regulating the grant of leave, leave allowances, pensions and gratuities, and other such matters, in respect of the officers and servants of the Board not being officers in Government service lent to the Board;

(*d*) for the management, use and regulation of dwellings constructed for the poorer or working classes under any scheme;

(*e*) for regulating the construction and reconstruction of buildings in regard to such matters as the following, namely, the notice to be given previous to erection, the plans to be submitted, the line of frontage with neighbouring buildings, the free space to be left about the building, the level and width of foundation, the stability of structure, the materials to be used, and the provision to be made for drainage and ventilation; and

[1][(*e-i*) for the forming of extensions or lay-outs and the laying-out of private streets, for determining the information and plans to be submitted with applications for permission to form extensions or lay-outs and to make private streets; and for regulating the level and width of streets and the height of buildings abutting thereon;]

(*f*) generally for carrying out the purposes of this Act.

(2) No bye-law shall have effect until the same shall have been approved by the Government, and no bye-law shall be approved by the Government until the same shall have been published for three weeks successively in the [2][*Mysore Gazette.*]

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1. Inserted by Act III of 1952.
2. Substituted by Act III of 1952.

(3) It shall be lawful for the Government at any time to cancel any bye-law made and published under this section.

Penalties for infringement of rules and bye-laws.

44. The Government, and with the approval of the Government, the Board may, in the rules and bye-laws made respectively, under sections 42 and 43, prescribe such penalties as it or they shall deem fit for the infringement of the same : provided that no penalty for any one inifringement of a rule or bye-law shall exceed one hundred rupees nor, in case of a continuing infringement, shall any penalty exceed fifty rupees per diem for every day after notice of such infringement shall have been given by the Board to the person guilty of such infringement.

Rules and bye-laws to be exhibited.

45. The said rules and bye-laws shall be printed in English and Kannada and exhibited at such places as may be prescribed.

Penalty for permitting overcrowding, etc.

46. Any owner of a building who, after the date specified in any requisition issued under sub-section (3) of section 22 permits the overcrowding of any building in contravention of such requisition, and any person who omits to vacate any such building in accordance with notice given to him under sub-section (5) of the said section, shall be punished with fine which may extend to ten rupees for each day subsequent to the date specified in such requisition during which such overcrowding, or such omission to vacate, continues.

Penalty for being interested in contracts with the Board.

47. Any person who being a Trustee, or an officer or servant of the Board, acquires, directly or indirectly, any share or interest in any contract or employment with or on behalf of the Board, shall be deemed to have committed the offence made punishable by section 168 of the Indian Penal Code, as in force in Mysore :

Proviso.

Provided that a person shall not be deemed to have any share or interest in such contract or employment by reason only of his having a share or interest in any of the matters mentioned in sub-clauses (i), (ii) and (iii) of section 8 (1) (*d*).

Penalty for obtaining illegal gratification.

48. Any person employed under this Act, not being a public servant within the meaning of section 21 of the

Indian Penal Code as in force in Mysore, who shall accept, or obtain, or agree to accept or attempt to obtain, from any person, for himself or for any other person, any gratification whatever, other than legal remuneration, as a reward for doing, or forbearing to do any official act, or for showing or forbearing to show, in the exercise of his official functions, favour or disfavour to any person, or for rendering, or attempting to render, any service or disservice to any person, with the Board or with any public servant as such, or with the Government, shall be liable to the same punishment as is provided by the Indian Penal Code as in force in Mysore, in the case of the like offence committed by a public servant.

Cognizance of offences.

49. (1) All offences against this Act or against any rule or bye-law made thereunder shall be cognizable by any Magistrate with powers not less than those of a Magistrate of the Second Class.

Fines to be credited to Improvement Fund.

(2) All fines recovered from any offender shall be paid to the credit of the City of Bangalore Improvement Fund.

(3) No criminal proceedings shall be instituted against any person for any offence against this Act or against any rule or bye-law made thereunder unless previous sanction is accorded to the same by the Chairman of the Board.

Recovery of sums due to the Improvement Fund.

50. [1][Save as otherwise provided in section 18-H all sums due] by any person to the City of Bangalore Improvement Fund on account of rents, profits, or sale proceeds of property vested in or acquired by the Board, or on account of advances for house-building, or otherwise howsoever, and remaining in arrear after fifteen days from the date of service on such person of a notice of demand by the Chairman, may be recovered in any one or more of the following ways, namely :—

(1) as an arrear of land revenue, on the written application of the Chairman in this behalf to the Deputy Commissioner of any district in which proceedings are required to be taken;

(2) by distraint and sale, by or under the orders of the Chairman, of the movable property of such person ; and

1. Substituted by Act III of 1952.

(3) by the institution by the Chairman, of a civil suit against such person.

Limitation of suits.

51. (1) No suit or other proceeding shall be commenced [1][against the Board, the Chairman or any officer or servant of the Board or against any person acting under the direction of the Board, Chairman or officer of the Board,] for anything done, or purporting to have been done, in pursuance of this Act or a rule or bye-law thereunder, without giving to [1][the Board] one month's previous notice in writing of the intended suit or other proceeding, and of the cause thereof, nor after six months from the accrual of the cause of such suit or other proceeding, nor after tender of sufficient amends.

Bar of suit for damages in certain cases.

(2) Neither the Board nor any Trustee or officer or servant of the Board shall be liable to be sued for damages for any act *bona fide* done or ordered to be done by it or him as such in pursuance of this Act or a rule or bye-law thereunder.

Provisions of this Act to prevail in case of conflict

52. If any provision of law contained in any other enactment in force in Mysore is repugnant to any provision contained in this Act, the latter provision shall prevail and the former provision shall, to the extent of the repugnancy, be void.

1 Substituted by Act III of 1952.

MYSORE ACT No. XXIII OF 1945

THE WAR RISKS (FACTORIES) INSURANCE (REPEALING) ACT, 1945.

(Received the assent of His Highness the Maharaja on the 22nd day of July 1945.)

An Act to repeal the War Risks (Factories) Insurance Act, 1943.

WHEREAS it is expedient to repeal the War Risks (Factories) Insurance Act, 1943 (VI of 1943);

It is hereby enacted as follows:—

1. This Act may be called the War Risks (Factories) Insurance (Repealing) Act, 1945. **Short title**

2. The War Risks (Factories) Insurance Act, 1943 (VI of 1943), is repealed with effect from the 1st day of April 1945. **Repeal of Act VI of 1943**

3. The War Risks (Factories) Insurance (Repealing) (Emergency) Act, 1945 (XI of 1945), is hereby repealed. **Repeal of Act XI of 1945.**

MYSORE ACT No. XXXIII OF 1945

THE PRESENT WAR (DATE OF TERMINATION) ACT, 1945.

(Promulgated by His Highness the Maharaja on the 2nd day of October 1945.)

WHEREAS it is expedient for the removal of doubts to provide for the determination of the date on which the present war or the present hostilities shall be deemed to terminate ;

His Highness the Maharaja is pleased to enact as follows :—

1. (1) This Act may be called the Present War (Date of Termination) Act, 1945. **Short title, extent and commencement.**

(2) It extends to the whole of Mysore.

(3) It shall come into force at once.

2. For the removal of doubts, it is hereby declared that any reference, express or implied, and in whatever form of words, in any provision made after the 3rd day of September 1939 in any enactment or in any notification, rule or order under any enactment or in any contract, deed or other instrument, to a period of time commencing from or ending with the termination of the war or the present war or the present hostilities, shall, unless in the case of such a reference in any contract, deed or other instrument as aforesaid the subject or context otherwise requires, be deemed to refer and always to have referred to that period as commencing from or ending on a date to be specified by the Government in this behalf in the official Gazette. **Meaning of Present War and like expressions and Termination of War.**

MYSORE ACT No. IX OF 1946

THE EXCHANGE OF HIGH DENOMINATION BANK NOTES ACT, 1946.

(Received the assent of His Highness the Maharaja on the 18th day of January 1946.)

WHEREAS currency notes of the Government of India issued either by the Government of India or by the Reserve Bank of India have been declared by the Mysore Paper Currency Act, 1919, to be legal tender to the amount expressed in such note as long as such currency notes are legal tender in British India;

AND WHEREAS by the High Denomination Bank Notes (Demonetisation) Ordinance, 1946, of the Government of India, currency notes of the Government of India issued either by the Government of India or by the Reserve Bank of India of the denominational value of five hundred rupees, one thousand rupees or ten thousand rupees (hereinafter in this Act referred to as high denomination bank notes) have been declared on the expiry of the 12th day of January 1946 not to be legal tender in payment or on account at any place in British India;

AND WHEREAS under the said Ordinance provision has been made for the exchange of high denomination bank notes held by banks, Government Treasuries or other persons;

AND WHEREAS it is expedient to make provision in this behalf in Mysore.

NOW, THEREFORE, in exercise of the powers conferred by section 30 of the Government of Mysore Act, 1940;

It is hereby enacted as follows:—

1. (1) This Act may be called the Exchange of High Denomination Bank Notes Act, 1946.

(2) It extends to the whole of Mysore.

(3) It shall come into force at once.

2. (1) Any high denomination bank note held by a person other than a scheduled bank or Government Treasury shall be exchanged only on tender of the note

for exchange by the owner thereof in the manner provided in this section.

(2) Every such owner of a high denomination note desiring to tender it for exchange shall prepare in the form set out in the Schedule or in a form as near thereto as may be, four copies of declaration signed by him giving in full the particulars required by that form, and shall, on or before the 22nd day of January 1946, deliver such copies in person together with the high denomination bank notes he desires to exchange to the Bank of Mysore or any branch thereof or to a Government District Treasury or the State Huzur Treasury :

Provided that if such owner resides in a place not within convenient reach of any such branch, bank or treasury or if by reason of age, infirmity or illness he is unable to attend thereat or if the provisions of sub-section (9) are applicable to him, he may forward the high denomination bank notes he desires to exchange with the four copies of his declaration by insured post to the State Huzur Treasury, Bangalore, at any time within the 26th day of January 1946.

(3) Every declaration under this section shall, for the purpose of identifying the person making it, be attested either by his banker or by a salaried Magistrate or Justice of the Peace or by a Police Officer not below the rank of Inspector of Police.

(4) Where a person applies under the section for the exchange of high denomination bank notes in more than one instalment or at more than one Branch, Bank, Government District Treasury or State Huzur Treasury or on more than one day he shall give in the declaration which shall accompany every such application full particulars of other applications made by him.

(5) The person who signs any declaration under this section shall be deemed for all purposes to be the owner of the high denomination bank notes to which it relates, and if it is proved that he is not in fact the owner of such bank notes, he and the owner thereof, unless in the case of the latter he can prove that the declaration was made without his knowledge, shall be deemed to have committed an offence against this Act.

(6) Unless it appears that the declaration has not been completed in all material particulars, the Bank of Mysore,

Government District Treasury or State Huzur Treasury as the case may be, to which an application for exchange of high denomination bank notes is made under this section shall exchage the said notes for an equivalent value of bank notes of the denominational value of one hundred rupees or if the applicant so desires for the credit of an equivalent amount to his account with a bank.

(7) Where it appears that a declaration has not been completed in all material particulars, the Bank of Mysore, Government District Treasury or State Huzur Treasury as the case may be, to which such application as aforesaid is made, shall, unless the applicant is able to supply the omission without delay, refuse to accept and exchange the bank notes to which the declaration relates, and if it does so refuse, shall return one copy of the declaration to the applicant after entering thereon the date on which it is presented and shall refer the application to the Government to which it shall forward a copy of the declaration with a brief statement of the reasons for refusing to exchange the bank notes.

(8) The Government may require any applicant referred to it under sub-section (7) to amplify his declaration to such an extent and in respect of such particulars as it thinks fit and may unless the applicant is able fully to comply with such requirements, refuse to sanction the exchange of the high denomination bank notes to which the declaration relates.

(9) Notwithstanding anything to the contrary in the foregoing provisions of this section no high denomination bank notes exceeding in value fifty thousand rupees held by any person shall be exchangeable under this section except with the State Huzur Treasury, Bangalore.

(10) The Government or any person or authority authorised by it in this behalf may for sufficient reasons extend in any particular case the period during which denomination notes may be tendered for exchange under this section.

(11) The Bank of Mysore or any Branch thereof, a Government District Treasury or the State Huzur Treasury to which application is made under this section for the exchange of high denomination bank notes shall, unless it refuses to accept and exchange the bank notes, forward one copy of the declaration to the Commissioner

for Income-tax in Mysore, Bangalore, in case the applicant is not a Government servant and in case the applicant is a Government servant to the Chief Secretary to Government of Mysore, Bangalore.

3. (1) Whoever knowingly makes in any declaration under section 2 any statement which is false or only partially true or which he does not believe to be true or commits any offence against this Act or the rules made thereunder, shall be punishable with imprisonment for a term which may extend to three years or with fine or with both.

(2) Where the person committing an offence punishable under sub-section (1) is a Company or other body corporate, every director, manager, secretary or other officer or agent thereof shall unless he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent such commission, be deemed to be guilty of the offence.

(3) No prosecution for an offence punishable under this section shall be instituted except with the previous sanction of the Government.

(4) Notwithstanding anything in section 32 of the Code of Criminal Procedure, 1904, a Magistrate of the First Class trying an offence punishable under this section may impose a fine exceeding one thousand rupees.

4. No suit, prosecution or other legal proceedings shall lie against any person for anything done or in good faith intended to be done under this Act.

5. Nothing in this Act shall be deemed to prevent,—

(1) any bank from obtaining in exchange for high denominational bank notes an equivalent amount in bank notes of the denominational value of one hundred rupees under the provisions and subject to the conditions of section 5 of the High Denomination Bank Notes (Demonetisation) Ordinance, 1946 of the Government of India.

(2) Any bank or any branch in Mysore of any Bank which is included in the second schedule to the Reserve Bank of India Act, 1934 of the Government of India from exchanging any high denomination bank notes for an equivalent value of bank notes of the denominational value

of one hundred rupees under the provisions and subject to the conditions of section 6 of the said ordinance:

Provided that one copy of the declaration required under that section to be delivered to the bank is forwarded to the Commissioner of Income-tax in case the applicant who furnishes the declaration is not a Government servant and to the Chief Secretary to Government in case the applicant is a Government servant.

6. The Government may make rules to provide for any matter for which it deems provision necessary or expedient in order to give effect to the purposes and provisions of this Act.

SCHEDULE.

FORM OF DECLARATION PRESCRIBED BY SECTION 2 OF THE EXCHANGE OF HIGH DENOMINATION BANK NOTES ACT OF 1946.

1. Name of declarant ...
2. Status of declarant as owner of the bank notes to which this declaration relates, whether individual, Hindu undivided family, company, firm, local authority, or other association of persons.
3. Address ...
4. District in which declarant is assessed to income-tax
5. If declarant is engaged in business, profession or vocation, name in which carried on or in the case of a firm, the firm's name.
6. Principal place of business, profession or vocation of declarant, location and style of each branch
7. Name and address of each partner, if declarant is a firm.
8. Name and address of each firm or firms, if declarant is a partner in a firm.
   If the firm carrying on business has branches in British India—name and address of firm or branch in British India.
9. If declarant is a salaried person, amount of the salary per annum.
10. If declarant is a Government servant, Government Department and post held
11. If declarant is a retired Government servant, last post held, the Government Department under which such post held and date of retirement.

12 If declarant is a retired servant of a non-Government employer, particulars of last post held.

13. If declarant is not a retired employee, particulars of former profession or vocation.
If declarant is a lady, name of husband or guardian and his address.
If declarant is a lady with a vocation or employment, particulars.

14. Particulars of high denomination notes tendered :

Denomination	numbers.*	Total value
Rs		Rs.
500		
1,000		
10,000		

*List to be attached separately.

15 Reasons for keeping above amount in high denomination notes rather than in current account, fixed deposit or securities.

16 When and from what source did declarant come into possession of bank notes now tendered ?

17 If notes in question represent re-import of bank notes sent out of British India, quote number and date of Reserve Bank of India's licence.

18. Does the value of bank notes now tendered represent business profits in whole or in part ?
If so, specify name of business and year or years in which such profits made and place of business.

19 If amount in 18 above is in excess of profits referred to therein, indicate the source of excess with evidence in support.

20. Has any other declaration been made by declarant or on his behalf elsewhere ? If so, state full particulars.

I/We hereby declare that the particulars furnished above are full, true and correct to the best of my/our knowledge and belief. I/We further declare that the bank notes tendered herewith belong to me/us and are not *benami* holdings.

I/We undertake to advise the Reserve Bank of India, Bombay, if any other high denomination bank notes are tendered for exchange by me/us for exchange at any other station(s).

Signature.

Date

Permanent address.

I/We (if Bank) hereby testify that I/We know the deciarant and certify that the above declaration was signed in my/our presence.

Date Signature.

Station Seal Designation.

I/We (if an officer of the Reserve Bank of India) hereby acknowledge the receipt of the high denomination bank notes tendered by .....with the above declaration at ..... P.M. to-day.

Date

Signature.

Seal.

Station Designation of receiving authority.

MYSORE ACT No. XI OF 1946

THE MYSORE EXCESS PROFITS TAX ACT, 1946.

(AS AMENDED BY ACTS XXIV OF 1946 AND II OF 1949.)

(Received the assent of His Highness the Maharaja on the 10th day of January 1946)

An Act to impose a tax on excess profits arising out of certain businesses.

WHEREAS it is expedient to impose a tax on excess profits arising out of certain businesses under the present conditions:— Preamble.

It is hereby enacted as follows:—

1. (1) This Act may be called the Mysore Excess Profits Tax Act, 1946. Short Title and Extent.

(2) It extends to the whole of Mysore.

2. In this Act, unless there is anything repugnant in the subject or context,—

(1) "accounting period" in relation to any business means— Definitions.

(*a*) where the accounts of the business are made up for successive periods of twelve months, each of such periods;

(*b*) in any other case, such period as the Excess Profits Tax Officer may determine:

Provided that in determining any accounting period under sub-clause (*b*) the Excess Profits Tax Officer shall have regard to the period, if any, which is, or has been, determined as the previous year for that business for the purposes of the Mysore Income-tax Act, 1923.

(2) "average amount of capital" means the average amount of capital employed in any business as computed in accordance with the Second Schedule;

(3) "business" includes any trade, commerce or manufacture or any adventure in the nature of trade, commerce or manufacture or any profession or vocation, but does not include a profession carried on by an individual or by individuals in partnership if the profits of the profession depend wholly or mainly on his or their personal qualifications unless such profession consists wholly or mainly in the making of contracts on behalf of other persons or the giving to other persons of advice of a commercial nature in connection with the making of contracts:

Provided that where the functions of a company or of a society incorporated by or under any enactment consist wholly or mainly in the holding of investments or other property, the holding of the investments or property shall be deemed for the purpose of this definition to be a business carried on by such company or society:

Provided further that all businesses to which this Act applies carried on by the same person shall be treated as one business for the purposes of this Act:

(4) "chargeable accounting period" means —

(*a*) any accounting period, beginning on or after the 1st day of July 1944, and [1][ending on the 30th day of June 1946, and]

[2][(*b*) where an accounting period falls partly within and partly without the said term, such part of that accounting period as falls within the said term.]

(5) "Commissioner" means a person appointed to be a Commissioner of Excess Profits Tax under section 3;

(6) "company" means a company as defined in the Mysore Companies Act, 1938, or formed in pursuance of an Act of Parliament or of Royal Charter or Letters Patent, or of an Act of the Legislature of a British Possession or of a law of an Indian State, and includes any foreign association carrying on business in Mysore whether incorporated or not, and whether its principal place of business is situate in Mysore or not, which the Government may, by general or special order, declare to be a company for the purposes of this Act;

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1. Added by Act XXIV of 1946.
2. Substituted by Act XXIV of 1946.

(7) "deficiency of profits" means—

(i) where profits have been made in any chargeable accounting period, the amount by which such profits fall short of the standard profits;

(ii) where a loss has been made in any chargeable accounting period, the amount of the loss added to the amount of the standard profits;

(8) "director" includes any person occupying the position of a director by whatever name called and also includes any person who—

(i) is a manager of the company or concerned in the management of the business; and

(ii) is remunerated out of the funds of the business; and

(iii) is the beneficial owner of not less than twenty per cent of the ordinary share capital of the company;

(9) "Excess Profits Tax Officer" means a person appointed to be an Excess Profits Tax Officer under section 3;

(10) "loss" means a loss computed in the same manner as, for the purposes of this Act, profits are to be computed;

(11) "person" includes a Hindu undivided family;

(12) "prescribed" means prescribed by rules made under this Act;

(13) "profits" means profits as determined in accordance with the First Schedule;

(14) "standard profits" means standard profits as computed in accordance with the provisions of section 6;

(15) "statutory percentage" means—

(*a*) in relation to a business carried on by a body corporate eight per cent per annum;

(*b*) in relation to a business carried on by a person other than a body corporate, ten per cent per annum:

Provided that in relation to any decrease of capital the statutory percentage shall be in all cases six per cent:

Provided further that where the business was commenced on or after the 1st day of July 1939, the foregoing percentages shall be increased from eight, ten and six per cent, to ten, twelve and eight per cent, respectively.

Excess Profits Tax Authorities.

3. (1) There shall be the following classes of Excess Profits Tax Authorities for the purposes of this Act, namely—

(*a*) Commissioner of Excess Profits Tax.

(*b*) Excess Profits Tax Officers.

(2) The Commissioner of Excess Profits Tax and Excess Profits Tax Officers shall be persons appointed by the Government by notification in the official Gazette. The Excess Profits Tax Officers shall perform their functions in respect of such persons or classes of persons or of such businesses and in respect of such areas as the Government may direct.

Charge of tax.

4. (1) Subject to the provisions of this Act, there shall, in respect of any business to which this Act applies, be charged, levied and paid on the amount by which the profits during any chargeable accounting period exceed the standard profits a tax (in this Act referred to as "Excess Profits Tax") which shall be equal to sixty per cent of that excess:

Provided that any profits which are, under the provisions of sub-section (3) except item (ix) thereof of section 4 of the Mysore Income-tax Act, 1923, exempt from income-tax, and all profits from any business of life insurance shall be totally exempt from excess profits tax under this Act.

(2) One-third of the excess profits tax so charged, levied and paid for the period the Act is in force subject to modifications or adjustments, if any, necessitated by any proceedings taken or relief given under the provisions of this Act, shall be repaid to the party concerned, or in the case of his death to his legal representative [1][at a date not later than two years after the date of termination of the present hostilities or one year after the date on which excess profits tax was paid, whichever is later,] together with simple interest not exceeding 2 per cent per annum, subject to such conditions as the Government may prescribe.

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1. Substituted by Act II of 1949.

Application of the Act.

5. This Act shall apply to every business of which any part of the profits made during the chargeable accounting period is chargeable to income-tax by virtue of the provisions of sub-section (1) or sub-section (2) without the proviso at the end of that sub-section, of section 4 of the Mysore Income-tax Act, 1923.

Standard profits.

6. (1) For the purposes of this Act, the standard profits of a business in relation to any chargeable accounting period shall, subject to the provisions of sub-section (3) be an amount bearing to the profits of the business during the standard period, if in respect of that business a standard period is available the same proportion as the chargeable accounting period bears to the standard period:

Provided that if the average amount of capital employed in the business during such chargeable accounting period is greater or less than the average amount of capital employed during the standard period, such amount shall be increased or decreased, as the case may be, by an amount calculated by applying the statutory percentage to the amount of such increase or decrease:

Provided further that in the case of a business which was commenced on or after the 1st day of July 1936, the standard profits shall, at the option of the person carrying on the business, be an amount calculated by applying the statutory percentage to the average amount of capital employed in the business during such chargeable accounting period.

(2) For the purposes of this section the standard period shall, at the option of the person carrying on the business, be

(*a*) the "previous year" as determined under section 2 of the Mysore Income-tax Act, 1923, for the purpose of the income-tax assessment for the year ending on the 30th day of June, 1937, or the previous year as so determined for the year ending on the 30th day of June 1938; or

(*b*) the "previous year" as so determined for the year ending on the 30th day of June 1937, and that for the year ending on the 30th day of June 1939; or

(*c*) the "previous year" as so determined for the year ending on the 30th day of June 1938, and that for the year ending on the 30th day of June 1939; or

(*d*) the "previous year" as so determined for the year ending on the 30th day of June 1939 and that for the year ending on the 30th day of June 1940:

Provided that in no case shall any period of less than nine months be taken as a standard period.

(3) The standard profits shall be taken to be rupees thirty-six thousand in any case in which the standard profits computed in accordance with sub-section (1) are less than this sum:

Provided that if the chargeable accounting period is greater or less than one year, the sum of rupees thirty-six thousand shall for the purpose of this sub-section be increased or decreased proportionately.

Relief on occurrence of deficiency of profits.

7. Where a deficiency of profits occurs in any chargeable accounting period in any business, the profits of the business chargeable with excess profits tax shall be deemed to be reduced and relief shall be granted in accordance with the following provisions:—

(*a*) the amount or the aggregate amount of the profits so chargeable for the previous chargeable accounting period or periods shall be deemed to be reduced by the amount of the deficiency of profits and the amount of excess profits tax payable in respect thereof shall be deemed to be reduced accordingly and the relief necessary to give effect to the reduction shall be given by repayment or otherwise;

(*b*) where the amount of the deficiency of profits exceeds the amount or the aggregate amount of the profits so chargeable for the previous chargeable accounting period or periods, or where there is no previous chargeable accounting period, the balance of the deficiency of profits or the whole of the deficiency, as the case may be, shall be applied in reducing any profits so chargeable for the next subsequent chargeable accounting period, and if and so far as it exceeds the amount of those profits, any profits so chargeable for the next subsequent chargeable accounting period and so on.

Successions and amalgamations.

8. (1) As from the date of any change in the persons carrying on a business, the business shall, subject to the provisions of this section, be deemed for all the purposes of this Act except for the purposes of determining the amount of the statutory percentage to have been discontinued, and a new business to have been commenced.

(2) Where the change took place before the 1st day of July 1944, and consisted in the death or retirement of a partner, or the taking in of a partner, the persons carrying on the business after the change may, by notice given in writing before the prescribed date to the Excess Profits Tax Officer, elect that, for the purposes of the provisions of this Act relating to the computation of standard profits, the business shall not be deemed to have been discontinued.

(3) A business shall not, for the purposes of the provisions of this Act relating to the computation of standard profits, be deemed to be discontinued by reason of any change occurring on or after the 1st day of July, 1944, in the persons carrying it on, and the standard profits of the business in relation to any chargeable accounting period shall be computed accordingly, and in particular, in computing the capital employed in the business after the change, and in considering, for the purposes of computing the profits of, and the capital employed during, any chargeable accounting period, whether any and if so, what deductions are to be made in respect of depreciation of buildings, plant and machinery, no regard shall be had to any consideration given in respect of the transfer of the business or any of the assets thereof on the occasion of the change.

(4) Where, on or after the 1st day of July, 1944, two or more businesses are amalgamated, the resulting business shall be treated for the purposes of the provisions of this Act relating to the computation of standard profits as if—

(*a*) it had been in existence throughout the period during which there were in existence any of the former businesses;

(*b*) any profits made or losses incurred or capital employed in any of those former businesses had been made, incurred or employed in the resulting business; and

(*c*) any assets of any of those former businesses had become assets of the resulting business when they became assets of the former business;

and, in particular, in computing the capital employed in the resulting business, and in considering, for the purposes of computing the profits of, and the capital employed

during any chargeable accounting period, whether any and, if so, what deductions are to be made in respect of depreciation of buildings, plant and machinery, no regard shall be had to any consideration given in respect of the transfer of any of those former businesses or any of the assets thereof on the occasion of the amalgamation.

(5) Where, on or after the 1st day of July, 1944, part of a business is transferred as a going concern by the person theretofore carrying it on to another person, the part transferred and the part not transferred shall be deemed for the purposes of the provisions of this Act relating to the computation of standard profits to be a continuation of the original business, and the said provisions, including the provisions of this section relating to amalgamation, shall apply accordingly:

Provided that, for the purposes aforesaid, such apportionments shall be made of the profits made, and losses incurred, and the capital employed, in the original business, and of any assets of the original business as may appear to the Excess Profits Tax Officer, or to the Government on appeal in the prescribed time and manner, to be just.

(6) Notwithstanding anything in the foregoing provisions of this section, where a business was carried on immediately before the 1st day of July 1936, and that business, or the main part of that business, was transferred after the said day and before the 1st day of July 1944, by the person carrying it on to another person, the Excess Profits Tax Officer, if he is satisfied that the business carried on after the transference was not substantially different from the business or part transferred, shall, on the application of the person carrying on the business after the transference, treat that person, for the purposes of the provisions of this Act relating to the computation of standard profits, as if he had carried on the transferred business or part of the business as from the date of the commencement of that business.

(7) Where on or after the 1st day of July 1944, a partner in a firm carrying on a business to which this Act applies dies, then notwithstanding anything contained in sub-section (1) any deficiency of profits in respect of any chargeable accounting period ending on or before that date of his death shall, if it has not been fully applied in reducing the profits of any chargeable accounting period

under section 7, be carried forward and applied in reducing any profits from the same business carried on by the surviving partner or partners in the first chargeable accounting period after the death of the partner, and if and so far it exceeds the amount of those profits, in reducing any profits from such business in the next subsequent chargeable accounting period and so on.

(8) Where—

(*a*) a business is, by virtue of sub-section (2) or sub-section (3), deemed not to have been discontinued; or

(*b*) a business is, by virtue of sub-section (4), to be treated as if it had been in existence throughout the period during which there was in existence any other business; or

(*c*) a business is, by virtue of sub-section (5), to be treated as a continuation of another business; or

(*d*) any person, who is carrying on a business after a transfer is treated by virtue of sub-section (6), as having carried on the business as from a date before the transfer,

the provisions of this Act relating to the computation of profits and capital for the purposes of excess profits tax shall, both as respects the standard period and any chargeable accounting period, have effect subject to such modifications, if any, as the Excess Profits Tax Officer may think just, and the Excess Profits Tax Officer may make such alterations in the periods which would otherwise be the chargeable accounting periods of the business as he thinks proper:

Provided that if the Excess Profits Tax Officer makes any such modifications and the person carrying on the business is dissatisfied with the modifications so made, or if the person carrying on the business is dissatisfied with the refusal of the Excess Profits Tax Officer to make any such modifications, he may, at any time before the expiry of 45 days from the date on which the order of the Excess Profits Tax Officer is communicated to him, appeal to the Government through the Excess Profits Tax Officer.

Artificial transactions.

9. (1) In computing profits for the purposes of this Act no deduction shall be made in respect of any transaction or operation of any nature if and so far as it appears that the transaction or operation has artificially reduced or would artificially reduce the profits.

(2) If the Excess Profits Tax Officer is satisfied that any person has entered into or carried out any transaction or operation by which the profits have been or would be artificially reduced, he may direct that such person shall pay, in addition to any excess profits tax for which he is or, but for such transaction or operation, would be liable, a penalty not exceeding the tax evaded or sought to be evaded.

Transactions designed to avoid or reduce liability to excess profits tax.

10. (1) Where the Excess Profits Tax Officer is of opinion that the main purpose for which any transaction or transactions was or were effected whether before or after the passing of this Act was the avoidance or reduction of liability to excess profits tax, he may make such adjustments as respects liability to excess profits tax as he considers appropriate so as to counteract the avoidance or reduction of liability to excess profits tax which would otherwise be effected by the transaction or transactions.

(2) Without prejudice to the generality of the powers conferred by sub-section (1), the powers conferred thereby extend—

(*a*) to the charging with excess profits tax of persons who but for the adjustments would not be chargeable with any tax or would not be chargeable to the same extent ;

(*b*) to the charging of a greater amount of tax than would be chargeable but for the adjustments.

Relief in respect of double excess profits taxation.

11. (1) The Government may by notification in the official Gazette make provision for the granting of relief in cases where both excess profits tax under this Act and excess profits tax under any law in force in a country outside Mysore, have been paid upon the profits of any business if it appears to the Government that the laws of those countries provide for corresponding relief.

(2) If any person, who has paid excess profit tax under this Act, for any chargeable accounting period in respect of profits arising outside Mysore in a country the laws of which do not provide for any relief in respect of excess profits tax charged in Mysore, proves that he has paid excess profits tax under the laws of the said country

in respect of the same profits, he shall be entitled to the deduction from the excess profits tax payable in Mysore of a sum equal to one-half thereof or to one-half of the excess profits tax payable in the said country whichever is the less.

Explanation.—For the purposes of computing the amount of relief allowable under this section such part of the excess profits tax repayable under sub-section (2) of section 4, shall not be treated as excess profits tax and shall be ignored.

Allowance of excess profits tax in computing income for income-tax purposes.

12. (1) The amount of the excess profits tax payable in respect of a business for any chargeable accounting period diminished by,

(i) any amount repayable under sub-section (2) of section 4 ; and

(ii) any amount allowable by way of relief under the provisions of section 11,

shall, in computing for the purposes of income-tax or super-tax the profits and gains of that business, be allowed to be deducted as an expense incurred in that period.

(2) There shall also be so deducted the amount of any excess profits tax payable under any law in force in a country outside Mysore on the profits of the business in respect of any chargeable accounting period to the extent to which such profits are liable to excess profits tax under this Act, after diminishing such amount by any amount which is allowable by way of relief by repayment, set off or otherwise under any law in the country where the tax is payable providing for the granting of relief in that country where excess profits tax has also been charged in Mysore :

Provided that where, under the provisions of this Act relating to deficiencies of profits or under any corresponding law in force in the said country without Mysore, relief is given by way of repayment from excess profits tax chargeable for any chargeable accounting period previous to that in which the deficiency occurs, the amount of the deduction allowed under sub-section (1) or sub-section (2) shall not be altered, but the amount repayable shall be

taken into account in computing the profits and gains of the business for the purposes of income-tax as if it were a profit of the business accruing in the previous year (as determined for that business for the purposes of the Mysore Income-tax Act, 1923) in which the deficiency of profits occurs.

Issue of notices for assessment.

13. (1) The Excess Profits Tax Officer may, for the purposes of this Act, require any person whom he believes to be engaged in any business to which this Act applies, or to have been so engaged during any chargeable accounting period, or to be otherwise liable to pay excess profits tax, to furnish within such period, not being less than sixty days from the date of the service of the notice as may be specified in the notice, a return in the prescribed form and verified in the prescribed manner setting forth (along with such other particulars as may be provided for in the notice) with respect to any chargeable accounting period specified in the notice, the profits of the business and the standard profits of the business as computed in accordance with the provisions of section 6 or the amount of deficiency available for relief under section 7 :

Provided that the Excess Profits Tax Officer may, in his discretion, extend the date for the delivery of the return.

(2) The Excess Profits Tax Officer may serve on any person, upon whom a notice has been served under sub-section (1), a notice requiring him on a date to be therein specified to produce, or cause to be produced, such accounts or documents as the Excess Profits Tax Officer may require and may from time to time serve further notices in like manner requiring the production of such further accounts or documents or other evidence as he may require:

Provided that the Excess Profits Tax Officer shall not require the production of any accounts relating to a period prior to the "previous year" as determined under section 2 of the Mysore Income-tax Act, 1923, for the purpose of the income-tax assessment for the year ending on the 30th day of June 1937.

Assessments.

14. (1) The Excess Profits Tax Officer shall, by an order in writing after considering such evidence, if any, as he has required under section 13, assess to the best of his judgment the profits liable to excess profits tax and the amount of excess profits tax payable on the basis of such

assessment, or if there is a deficiency of profits, the amount of that deficiency and the amount of excess profits tax, if any, repayable and shall furnish a copy of such order to the person on whom the assessment has been made.

(2) Excess profits tax payable in respect of any chargeable accounting period shall be payable by the person carrying on the business in that period.

(3) Where two or more persons were carrying on the business jointly in the chargeable accounting period, the assessment shall be made upon them jointly and, in the case of a partnership, may be made in the partnership name.

(4) Where by the virtue of the foregoing provisions an assessment could, but for his death, have been made on any person either solely or jointly with any other person or persons, the assessment may be made on his legal representative either solely or jointly with that other person or persons, as the case may be.

Power to make provisional assessments.

15. (1) The Excess Profits Tax Officer, before proceeding to make an assessment (in this section referred to as the regular assessment) under section 14 may, at any time after the expiry of the period specified in the notice issued under sub-section (1) of section 13 as that within which the return therein referred to is to be furnished, and whether the return has or has not been furnished, proceed to make in summary manner a provisional assessment of the amount by which the profits of the chargeable accounting period exceed the standard profits, and the amount of excess profits tax payable thereon.

(2) Before making such provisional assessment the Excess Profits Tax Officer shall give notice in the prescribed form to the person on whom assessment is to be made of his intention to do so, and shall with the notice forward a statement of the amount of the proposed assessment, and the said person shall be entitled to deliver to the Excess Profits Tax Officer at any time within fourteen days of receipt of the said notice a statement of his objections, if any, to the amount of the proposed assessment.

(3) On expiry of one month from the date of service of the notice referred to in sub-section (2), or earlier if the assessee agrees to the proposed assessment, the Excess Profits Tax Officer may, after taking into account the objections, if any, made under sub-section (2), make a

provisional assessment, and shall furnish a copy of the order of assessment to the assessee :

Provided that assent to the amount of the assessment, or failure to make objection to it, shall in no way prejudice the assessee in relation to the regular assessment.

(4) In making any such provisional assessment the Excess Profits Tax Officer shall make allowances for any deficiencies of profits for previous chargeable accounting periods which are under the provisions of section 7 to be set off against the excess profits of the chargeable account period in respect of which the assessment is being made:

Provided that where such deficiencies of profits have not been determined under sub-section (1) of section 14, the Excess Profits Tax Officer shall estimate the amount thereof to the best of his judgment.

(5) There shall be no right of appeal against a provisional assessment made under this section, and it shall, until a regular assessment is made in due course under section 14, determine the amount of excess profits tax from the assessee

(6) If, when a regular assessment is made in due course under section 14 the amount of excess profits tax payable thereunder is found to exceed that determined as payable by the provisional assessment, it shall be reduced by the amount determined as payable by the provisional assessment.

(7) If, when a regular assessment is made in due course under section 14, the amount of excess profits tax payable thereunder is found to be less than that determined as payable by the provisional assessment, any excess of tax paid as a result of the provisional assessment shall be refunded to the assessee together with interest at five per cent per annum calculated from the date of payment of such excess tax to the date of the order of refund, both days inclusive.

Profits escaping assessment.

16. If, in consequence of definite information which has come into his possession, the Excess Profits Tax Officer discovers that profits of any chargeable accounting period chargeable to excess profits tax have escaped assessment, or have been under-assessed, or have been the subject of excessive relief, he may at any time within three years of the end of the chargeable accounting period in question

serve on the person liable to such tax a notice containing all or any of the requirements which may be included in a notice under section 13, and may proceed to assess or re-assess the amount of such profits liable to excess profits tax and the provisions of this Act shall, so far as may be, apply as if the notice were a notice issued under that section.

Penalties.

17. If the Excess Profits Tax Officer or the Commissioner, in the course of any proceedings under this Act, is satisfied that any person has, without reasonable cause, failed to furnish the return required under sub-section (1) of section 13, or to produce or cause to be produced the accounts or documents or other evidence required by the Excess Profits Tax Officer under sub-section (2) of that section, or has concealed particulars of the profits made by or capital employed in the business, or has deliberately furnished inaccurate particulars of such profits or capital he may direct that such person shall pay by way of penalty, in addition to the amount of any excess profits tax payable, a sum not exceeding—

(*a*) where the person has failed to furnish the return required under sub-section (1) of section 13, the amount of the excess profits tax payable; and

(*b*) in any other case, the amount of excess profits tax which would have been avoided if the return made had been accepted as correct.

Appeals.

18. (1) Any person aggrieved by a decision made in pursuance of section 8 or section 10, or objecting to the amount of excess profits tax for which he is liable as assessed by the Excess Profits Tax Officer or denying his liability to be assessed under this Act, or objecting to any penalty imposed by the Excess Profits Tax Officer, or to the amount of any deficiency of profits as assessed by the Excess Profits Tax Officer or to the amount allowed by the Excess Profits Tax Officer by way of relief under any provision of this Act or to any refusal by the Excess Profits Tax Officer to grant relief may appeal to the Commissioner:

Provided that no appeal shall lie against a determination of the amount of the profits of any standard period where those profits have been determined in accordance with the second proviso to rule 1 of the First Schedule except in respect of adjustments made under the provisions of that schedule:

Provided further that no appeal shall lie under this section against any apportionment made by the Excess Profits Tax Officer under the proviso to sub-section (5) of section 8, against any refusal to make modifications or against any modifications made by the Excess Profits Tax Officer under sub-section (8) of section 8, or against any decision of the Excess Profits Tax Officer under rule 10 of the First Schedule.

(2) An appeal shall ordinarily be presented within forty-five days of receipt of the notice of demand relating to the assessment or penalty objected to, or in the case of an appeal against the assessment of a deficiency of profits, within forty-five days of the receipt of the copy of the order determining the deficiency, or in the case of an appeal against the amount of a relief granted or a refusal to grant relief, within forty-five days of receipt of intimation of the order granting or refusing to grant the relief, but the Commissioner may admit an appeal after the expiration of that period if he is satisfied that the applicant had sufficient cause for not presenting it within that period.

(3) An appeal shall be in the prescribed form and shall be verified in the prescribed manner.

(4) The Commissioner shall hear and determine the appeal and, subject to the provisions of this Act, shall pass such orders as he thinks fit, and such orders may include an order enhancing the assessment or a penalty:

Provided that an order enhancing an assessment or penalty shall not be made, unless the person affected thereby has been given a reasonable opportunity of showing cause against such enhancement.

Power to call for and examine the records of proceedings of Excess Profits Tax Authorities.

19. The Government may call for and examine the records of the proceedings of any Excess Profits Tax Authority for the purpose of satisfying themselves as to the legality or propriety of any decision or order passed and as to the regularity of the proceeding of such authority. If in any case it shall appear to the Government that any decision or order or proceedings of such authority should be modified, annulled or reversed, the Government may pass such orders, not inconsistent with this Act, as they deem fit:

Provided that no order prejudicial to any person to whose business this Act applies shall be passed without hearing him, or giving a reasonable opportunity of being heard.

Rectification of mistakes.

20. The Commissioner may, at any time within three years from the date of any order passed whether by himself or by any Excess Profits Tax Officer under this Act, rectify any mistakes in any evidence recorded during assessment or appellate proceedings, or any mistake apparent from the record and shall within the like period rectify any mistake apparent from the record which has been brought to his notice by a person to whose business this Act applies:

Provided that no such rectification shall be made having the effect of enhancing the liability of any person unless that person has been given a reasonable opportunity of of being heard.

Application of provisions of Act V of 1923

21. The provisions of sections 10, 13, 29, 36 to 44 (inclusive), 45 to 48 (inclusive), 50, 54, 61 to 63 (inclusive) and 65 to 67 (inclusive) of the Mysore Income-tax Act, 1923, shall apply with such modification, if any, as may be prescribed, as if the said provisions were provisions of this Act and referred to excess profits tax instead of to income-tax:

Provided that references in the said provisions to the assessee shall be construed as references to a person to whose business this Act applies.

Income tax papers to be available for the purposes of this Act.

22. (1) Notwithstanding anything contained in the Mysore Income-tax Act, 1923, all information contained in any statement or return made or furnished under the provisions of that Act or obtained or collected for the purposes of that Act may be used for the purposes of this Act.

(2) All information contained in any statement or return made or furnished under the provisions of this Act or obtained or collected for the purposes of this Act may be used for the purposes of the Mysore Income-tax Act, 1923.

Failure to deliver returns or statements.

23. If any person fails, without reasonable cause or excuse, to furnish in due time any return or statement, or to produce, or cause to be produced, any accounts or documents required to be produced under section 13 he shall, on conviction by a Magistrate, be punishable with fine which may extend to five hundred rupees, and with a further fine which may extend to fifty rupees for every day during which the default continues.

False statement and declaration.

24. If a person makes in any return required under section 13 any statement which is false, and which he either knows or believes to be false, or does not believe to be true, he shall be punishable on conviction by a Magistrate with simple imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

Institution of proceedings and composition of offences.

25. (1) A person shall not be proceeded against for an offence under section 23 or section 24 except at the instance of the Commissioner.

(2) No prosecution for an offence punishable under section 23 or section 24 or under the Indian Penal Code as in force in Mysore shall be instituted in respect of the same facts as those in respect of which a penalty has been imposed under this Act.

(3) The Commissioner may either before or after the institution of proceedings, compound any offence punishable under section 23 or section 24.

Power of Government to grant relief in special cases.

26. (1) If on an application made to them through the Excess Profits Tax Officer the Government are satisfied in the case of any business that special circumstances exist which render it inequitable that the standard profits of the business in relation to any chargeable accounting period should be computed in accordance with the provisions of sub-section (1) of section 6, the Government may direct that the standard profits of the business shall be computed to be such greater amount as the Government think just :

Provided that such amount shall not exceed the statutory percentage of the average amount of the capital employed in the business, unless the Government are satisfied that owing to some specific cause peculiar to the business it is just that a greater amount should be allowed :

Provided further that a determination on an application under this sub-section—

(*a*) shall have effect with respect to all subsequent chargeable accounting periods ;

(*b*) shall exclude any further application under this sub-section.

(2) Without prejudice to the generality of the provisions of sub-section (1) the Government shall, in considering

the making of a direction under that sub-section, have regard to the following circumstances, namely—

(*a*) that the capital employed in a business commenced on or after the 1st day of July 1938, is so small in relation to the volume of the activities of the business that to compute the standard profits in accordance with the provisions of section 6 would be inequitable, taking into account the normal profits made in similar businesses;

(*b*) that owing to the nature of the business heavy expenditure by way of preliminary expenses or expenses in connection with experimental or development work has been incurred in accounting periods closely preceding the chargeable accounting period and that during the chargeable accounting period such expenditure would normally fall to be written off wholly or partly in the books of the person chargeable to excess profits tax;

(*c*) that the business is of a pioneer nature, that is to say, is concerned with an industrial process or a form of manufacture or production not undertaken in Mysore before the 1st day of July, 1932, and has not been in existence long enough to have paid income-tax for the previous year as determined for the purpose of the income-tax assessment for the year beginning on the 1st day of July, 1937.

(3) If on an application made to them through the Excess Profits Tax Officer the Government are satisfied that the computation in accordance with the provisions of Schedule I of the profits of a business during any chargeable accounting period would be inequitable, owing to any of the following circumstances, namely—

(*a*) any postponement or suspension, as consequence of the present hostilities, of renewals or repairs, or

(*b*) the provision of buildings, plant or machinery which will not be required for the purposes of the business after the termination of the present hostilities,

the Government may direct that such allowances shall be made in computing the profits of the business during that chargeable accounting period as they think just:

Provided that in making such direction the Government may impose such conditions as they deem appropriate.

(4) An application to the Government under this section shall be presented to the Excess Profits Tax Officer before the expiry of the period specified in the notice issued under sub-section (1) of section 13 or of the extended period allowed by the Excess Profits Tax Officer under the proviso to that sub-section.

Power to make rules.

27. (1) The Government may make rules for carrying out the purposes of this Act.

(2) Without prejudice to the generality of the foregoing power, such rules may—

(*a*) prescribe the procedure to be followed on appeals, applications for rectification of mistakes, and applications for refunds;

(*b*) provide for the adaptation to excess profits tax of any of the provisions of the Mysore Income-tax Act, 1923, which are made applicable to excess profits tax by section 21, or of any rules made under any such provision;

(*c*) provide in regard to companies whose business consists wholly or mainly in the dealing in or holding of investments for the granting of exemption or relief from liability to excess profits tax of profits derived from investments in other companies the profits of which have been subjected to excess profits tax in Mysore;

(*d*) provide for any matter which by, or under, this Act is to be prescribed.

(3) The power to make rules conferred by this section shall be exercised in like manner as the power to make rules under section 59 of the Mysore Income-Tax Act, 1923.

Repeal and Savings.

28. The Mysore Excess Profits Tax (Emergency) Act, 1945 (XV of 1945) continued by the Mysore Excess Profits Tax (Emergency continuance) Act, 1945 (XXXII of 1945) is hereby repealed. But any rules made, anything done and any action taken in exercise of any power conferred by or under the said Emergency Act shall be deemed to have been made, done or taken in exercise of powers conferred by or under this Act as if this Act had commenced on the 5th day of May, 1945.

SCHEDULE I.

See *Section 2 (13)*.

RULES FOR THE COMPUTATION OF PROFITS FOR PURPOSES OF EXCESS PROFITS TAX.

1. The profits of a business during the standard period, or during any chargeable accounting period, shall be separately computed, and shall, subject to the provisions of this Schedule, be computed on the principles on which the profits of a business are computed for the purposes of income-tax under section 10 of the Mysore Income-Tax Act, 1923:

Provided that where the profits during any standard period have already been determined for the purpose of an assessment under the Mysore Income-Tax Act, 1923, such profits as so determined shall, subject to the adjustments required by this Schedule, be taken as the profits during that period for the purpose of excess profits tax:

Provided further that where a standard period or chargeable accounting period is not an accounting period, the profits or losses of the business during any accounting periods wholly or partly included within the standard period or chargeable accounting period shall be so computed as aforesaid, and such division and apportionment to specific periods of those profits or losses and such aggregation of those profits and losses, or any apportioned part thereof shall be made as appears necessary to arrive at the profit during the standard period or chargeable accounting period; and any such apportionment shall be made in proportion to the number of months or fraction of months in the respective periods unless the Excess Profits Tax Officer, having regard to any special circumstances, otherwise directs.

2. (1) The principle of adding the allowance for depreciation for any period to the allowance for depreciation for any subsequent period and deeming it to be part of the allowance for such subsequent period shall not be followed.

(2) No allowance shall be made for any loss other than a loss sustained in a business to which this Act applies.

3. (1) Income received from investments shall be included in the profits in the cases and to the extent provided in sub-rules (2) and (5) of this rule and not otherwise.

(2) In the case of the business of a building society, or of a money lending business, banking business, insurance business or business consisting wholly or mainly in the dealing in or holding of investments, the profits shall include all income received from investments, whether or not such income is included in the profits charged under section 10 of the Mysore Income-Tax Act, 1923, or is charged under any other section of that Act, or has been subjected to reduction of tax at source or is free of or exempt from income-Tax.

(3) In the case of a business part of which consists in banking, insurance or dealing in investments, not being a business to which sub-rule (2) of this rule applies, the profits shall include all income received from investments held for the purposes of that part of the business, being income to which the persons carrying on the business are beneficially entitled.

(Schedule I)

(4) In the case of a business which consists wholly or partly in the letting out of property on hire, the income from the property shall be included in the profits of the business whether or not it has been charged to income-tax under section 9 of the Mysore Income-Tax Act, 1923 or u der any other section of that Act.

(5) Where the person carrying on a business is the beneficial owner of investments, the income from which is by virtue of the provisions of this rule not to be taken into account in computing the profits of the business and a deduction would, apart from the provisions of this rule, fall to be made in respect of interest on borrowed money, the deduction (if any) to be made in respe t of that interest shall be computed as if the principal of the borrowed money were reduced by the value of those investments :

Provided that where the person carrying on the business is not a company no such reduction shall be deemed to be made in the principal of any borrowed money in respect of any investments unless the investments are mortgaged, charged or pledged as security for the repayment of that money and the interest thereon.

4. If at any time after the close of the standard period, any increase in the capital employed in a business has been effected by means of a loan from a bank carrying on a *bona fide* banking business or by means of a public issue of debentures secured on the property of the company, the interest on so much of the loan or debentures as has been utilised in effecting the increase in the capital shall not be deducted in computing the profits for the purposes of excess profits tax and, notwithstanding the provisions of rule 2 of Schedule II, that amount of such loan or debentures shall not be deducted in arriving at the amount of the capital employed in the business.

5. (1) In computing for any chargeable accounting period and in relation thereto for the standard period, if any, the profits of a business other than a business to which sub-rule (2) of rule 3 of this Schedule applies, or the profits of a part of a business other than a part of the business to which sub-rule (3) of the said rule applies, no deduction shall be made in respect of interest or borrowed money or in respect of any other consideration given for the use of borrowed money :

Provided that this rule shall not apply to the computation of profits of any business for any chargeable accounting period the standard profits for which are ascertained by reference to the minimum amount specified in sub-section (4) of section 6 of this Act :

Provided further that where a direction has been given by the Government under sub-section (1) of section 26 of this Act that the standard profits shall be computed as if the profits during standard period were such greater amount as they think just such amount shall be increased by the amount of the interest on or other consideration for the borrowed money during the standard period.

(2) In this rule and in rule 3 of the second Schedule " borrowed money " means borrowed money which, apart from the provision of the said rule 3, would have been deductable in computing capital.

(Schedule I)

6. No deduction shall be made on account of liability to pay, or payment of income-tax, super-tax or excess profits tax.

7. In the case of a business carried on by a company, if the standard profits of the company are computed by reference to the profits during a standard period, no deduction shall be allowed in respect of remuneration paid to a managing agent in excess of the amount which would have been payable to that managing agent if the agreement in force in the standard period had been in force in the chargeable accounting period, except where such remuneration is subjected to excess profits tax in the hands of the managing agent.

8. Where the performance of a contract extends beyond the accounting period there shall (unless the Excess Profits Tax Officer, owing to any special circumstances, otherwise directs) be attributed to the accounting period such proportion of entire profits or loss which has resulted, or which it is estimated will result, from the complete performance of the contract as is properly attributable to the accounting period, having regard to the extent to which the contract was performed therein:

Provided that when any such contract has been completed and the profits have been finally ascertained, if the aggregate of the amounts attributed to previous accounting periods exceeds the profit, as finally ascertained, from the complete performance of the contract, an adjustment shall be made to reduce the amount so attributed to the various chargeable accounting periods to the amount of the profits as finally ascertained.

9. In respect of any building erected on or after the commencement of the first chargeable accounting period, which during any chargeable accounting period has ceased to be required for the purposes of the business or has been sold, any amount by which the value of the building at the date when it ceased to be required for the purposes of the business or the price obtained for the building, as the case may be, falls short of the original cost of the building as reduced by the depreciation allowance so far given shall be allowed as a deduction in arriving at the profits of that chargeable accounting period.

10. Where in respect of any accounting period a deduction would, apart from the provisions of this rule, be allowable in computing profits, and, in the opinion of the Excess Profits Tax Officer, the deduction does not represent a sum reasonably and properly attributable to that accounting period, only such part of the deduction shall be allowable as a deduction for that period as appears to the Excess Profits Tax Officer to be reasonably and properly attributable to that period and any balance of the deduction shall be treated as attributable to such other accounting period or periods (whether or not they include, or fall wholly or partly within, the standard period, if any, or any chargeable accounting period) as the Excess Profits Tax Officer thinks proper.

Any person who is dissatisfied with a determination of the Excess Profits Tax Officer under this rule may, at any time before the expiry of thirty days from the date on which such determination is communicated to him, appeal to the Commissioner.

11. In computing the profits of any chargeable accounting period no deduction shall be allowed in respect of expenses in excess of the amount which the Excess Profits Tax Officer considers reasonable and necessary having regard to the requirements of the business and in the case of directors' fees or other payments for services, to the actual services rendered by the person concerned.

SCHEDULE II.

[See *section 2 (2)*].

RULES FOR COMPUTING THE AVERAGE AMOUNT OF CAPITAL

1. (1) Subject to the provisions of this Schedule, the average amount of the capital employed in a business (so far as it does not consist of money) shall be taken to be—

(*a*) so far as it consists of assets acquired by purchase on or after the commencement of the business, the price at which those assets were acquired, subject to the deductions hereafter specified ;

(*b*) so far as it consists of assets being debts due to the person carrying on the business, the nominal amount of those debts, subject to the said deductions ;

(*c*) so far as it consists of any other assets which have been acquired otherwise than by purchase as aforesaid, the value of the assets when they became assets of the business, subject to the said deductions.

(2) The price or value of any assets other than a debt shall be subject to such deductions for depreciation and to such other deductions as are allowable in computing profits for the purposes of income-tax and in the case of a debt, the nominal amount of the debt shall be subject to any deduction which has been allowed in respect thereof for income-tax purposes.

(3) Where the price of any asset has been satisfied otherwise than in cash, the then value of the consideration actually given for the asset shall be treated as the price at which the asset was acquired.

2. (1) Any borrowed money and debts shall be deducted, and in particular any debt for income-tax or super-tax or for excess profits tax in respect of the business shall be deducted :

(*Schedule II*)

Provided that any such debt for income-tax or super-tax or excess profits tax shall, for the purposes of this Schedule, be deemed to have become due—

(*a*) in the case of income-tax and super-tax, on the last day of the period of time within which the tax is payable under section 45 the Mysore Income-tax Act, 1923 ;

(*b*) in the case of excess profits tax, on the 1st day after the end of the chargeable accounting period in respect of which the tax is assessable notwithstanding that the excess profits tax may not have been assessed until after that date.

The debts to be deducted under this sub-rule shall include any such sums in respect of accruing liabilities as are allowable as a deduction in computing profits for the purposes of excess profits tax or would have been so allowable if the period for which the amount of capital is being computed had been a chargeable accounting period ; and the said sums shall be deducted notwithstanding that they have not become payable.

(2) Where any debt for the excess profits tax assessable in respect of any period is to be deducted under this rule, the amount thereof shall not be reduced as the result of any relief to be given in respect of a deficiency of profits occurring in any subsequent period, and the amount of any such relief shall be treated as having become an asset of the business on the 1st day after the end of the chargeable accounting period in which the deficiency occurred.

3. In computing for any chargeable accounting period and in relation thereto for the standard period, if any, the average capital of a business other than a business to which sub-rule (2) of rule 3 of the First Schedule applies, or the average capital of a part of a business other than a part of a business to which sub-rule (3) of the said rule applies, no deduction shall be made in respect of borrowed money :

Provided that, the same deduction shall be made in respect of accruing liabilities for interest as would have been made if this rule had not been enacted.

4. (1) Any investments the income from which is by virtue of the provisions of the First Schedule not to be taken into account in computing the profits of the business, and any moneys or any trading stock or stock of raw materials not required for the purposes of the business, shall be left out of account but where any investments in the beneficial ownership of the person carrying on the business are so left of account, the sum (if any) to be deducted under the last preceding rule in respect of borrowed money shall be computed as if the principal of the borrowed money were reduced by the value of those investments :

Provided that where the person carrying on the business is not a company, no reduction shall be deemed to be made in the principal of any borrowed money in respect of any investments unless the investments are mortgaged, charged or pledged as security for the repayment of that money and the interest thereon.

(*Schedule II*)

(2) The Government may make rules defining for the purposes of this rule the principles to be followed in leaving out of account trading stock and stock of raw materials.

5. For the purpose of ascertaining the average amount of capital employed in a business during any period, the profits or losses made in that period shall, except so far as the contrary is shown, be deemed—

(*a*) to have accrued at an even rate throughout the period; and

(*b*) to have resulted, as they accrued, in a corresponding increase or decrease, as the case may be, in the capital employed in the business.

6. Where this Act is applicable to part only of a business, the capital employed in that part shall be computed separately from any other capital of the person carrying on the business, and all references to capital employed in a business shall be construed as references to capital employed in that part of the business only.

7. (1) If—

(*a*) the Government are satisfied, as respects any assets of any business the standard profits of which are computed by reference to the profits of a standard period, that during that period or any part thereof those assets were inherently unproductive, and

(*b*) an application that this rule shall have effect is made through the Excess Profits Tax Officer to the Government by the person carrying on the business,

then, in computing the average amount of the capital employed in the business in the standard period and in all chargeable accounting periods those assets, and any other assets of the business, shall be treated as not having been assets thereof during any part of the period during which, in the opinion of the Government, they were inherently unproductive:

Provided that in the case of a business the standard profits of which depend directly or indirectly upon a direction of the Government under sub-section (1) of section 26 of this Act, the provisions of this rule shall have effect to such extent only as the Government think proper:

Provided further that an application to the Government under this rule shall be presented to the Excess Profits Tax Officer before the expiry of the period specified in the notice issued under sub-section (1) of section 13 of this Act or of the extended period allowed by the Excess Profits Tax Officer under the proviso to that sub-section.

(2) Where sub-rule (1) of this rule has effect on the application of the person carrying on any business, any computation of capital of the business made before the making of the application, and any assessment affected by that computation shall be revised accordingly.

MYSORE ACT No. XXII OF 1946

THE MYSORE SUBVERSIVE ACTIVITIES (REPEALING) ACT, 1946.

(Received the assent of His Highness the Maharaja on the 28th day of May 1946.)

WHEREAS it is expedient to repeal the Mysore Subversive Activities Act, 1944 (III of 1944);

NOW, THEREFORE, in exercise of the powers conferred by section 30 of the Government of Mysore Act, 1940 (XVIII of 1940);

It is hereby enacted as follows:—

1. (1) This Act may be called the Mysore Subversive Activities (Repealing) Act, 1946. Short title and commencement.

(2) It shall come into force at once.

2. The Mysore Subversive Activities Act, 1944, is hereby repealed. Repeal of Act III of 1944.

MYSORE ACT No. XXX OF 1946.

THE MYSORE WAR RISKS (GOODS) INSURANCE (TERMINATION) ACT, 1946.

(Received the assent of His Highness the Maharaja on the Twenty-first day of July 1946)

An Act to terminate the War Risks (Goods) Insurance Scheme.

WHEREAS it is expedient to terminate the War Risks (Goods) Insurance Scheme;

It is hereby enacted as follows:—

1. (1) This Act may be called the Mysore War Risks (Goods) Insurance (Termination) Act, 1946. Short title and commencement.

(2) It shall come into force at once.

2. Section 5 and section 6 of the Mysore War Risks (Goods) Insurance Act, 1943, are repealed with effect at and after midnight between the 30th day of September and the 1st day of October 1945. Repeal of Sections 5 and 6, Act VII of 1943.

3. The Mysore War Risks (Goods) Insurance (Termination) (Emergency) Act, 1945, continued by the Mysore War Risks (Goods) Insurance (Termination) (Emergency Continuance) Act, 1946 (XX of 1946), is hereby repealed. Repeal of Act XXXIV of 1945.

MYSORE ACT No. XXXIX OF 1946

THE ENEMY AGENTS (REPEALING) ACT, 1946.

(Received the assent of His Highness the Maharaja on the 30th day of September 1946.)

WHEREAS it is necessary to repeal the Enemy Agents Act, 1944 (XX of 1944), with effect from the 1st day of October 1946;

NOW, THEREFORE, in exercise of the powers conferred by section 30 of the Government of Mysore Act, 1940 (XVIII of 1940);

It is hereby enacted as follows :—

1. This Act may be called the Enemy Agents (Repealing) Act, 1946. Short title.

2. The Enemy Agents Act, 1944 (XX of 1944) is repealed with effect from the 1st day of October 1946. Repeal of Act XX of 1944.

MYSORE ACT No. I OF 1947

THE LIMITATION (WAR CONDITIONS) ACT, 1947.

(Received the assent of His Highness the Maharaja on the 29th day of December 1946.)

An Act to exclude periods spent in enemy territory in computing limitation.

WHEREAS it is expedient to provide that the period of limitation prescribed by law for suits shall not run in the period during which persons instituting suits have been detained in enemy territory by circumstances attributable to war;

It is hereby enacted as follows:—

Short title, extent and commencement.

1. (1) This Act may be called the Limitation (War Conditions) Act, 1947.

(2) It extends to the [1][whole of the State of Mysore except Bellary District.]

(3) It shall come into force at once.

2. *Interpretation.*- In this Act, unless there is anything repugnant in the subject or context—

(*a*) "enemy subject" means any individual who possesses the nationality of a State which is, or at any time since the 3rd day of September 1939, has been, at war with His Majesty the King-Emperor or who, having possessed such nationality, at any time has lost it without acquiring another nationality, or any body of persons constituted or incorporated in or under the laws of such State;

(*b*) "enemy territory" means any area under the sovereignty of, or administered by, or for the time being in the occupation of, a State which is, or at any time since the 3rd day of September, 1939, has been at war with His Majesty the King-Emperor, not being an area in the occupation of His Majesty the King-Emperor or of a State allied with His Majesty the King-Emperor, and includes any area which the Government may, by notification in the official Gazette, declare either generally or

1. *See* the Mysore Adaptation of Laws Order, 1953.

in respect of any particular period to be enemy territory for the purposes of this Act.

3. *Suspension of limitation for suits in certain circumstances.*—If at any time before the expiration of the period of limitation prescribed for any suit by the Mysore Limitation Act, 1911 (IV of 1911) or by any other law for the time being in force, any person who could have instituted the suit has been detained in enemy territory by circumstances attributable to war, the said period of limitation as regards the institution of the suit by such person, shall be deemed not to have run in the period during which it is shown to the satisfaction of the Court that such person was so detained, and shall, notwithstanding, anything contained in the said Act, or in any other law, in no case expire before the end of six months from the date, as determined by the Court, when such person ceased to be so detained or from the date of the commencement of this Act, whichever is later:

Provided that where two or more periods have occurred in which a person was so detained, those periods shall be treated for the purposes of this section as one continuous period beginning with the beginning of the first period and ending with the end of the last period:

Provided further that this section shall not apply to suits instituted to enforce rights of pre-emption or to suits of any description which may be instituted by enemy subjects.

Repeal of Act XIII of 1946.

4. The Limitation (War Conditions) (Emergency) Act, 1946 continued by the Limitation (War Conditions) (Emergency continuance) Act, 1946 (XXXIV of 1946) is hereby repealed.

MYSORE ACT No. II OF 1947.

THE REPEALING ACT, 1947.

(Received the assent of His Highness the Maharaja on the 29th day of December 1946.)

An Act to repeal certain Acts.

WHEREAS it is expedient to repeal certain Acts;

It is hereby enacted as follows:—

1. (1) This Act may be called the Repealing Act, 1947. Short title and commencement.

(2) It shall come into force at once.

2. The Acts specified in the Schedule annexed to this Act are hereby repealed. Repeal of certain Acts.

3. The Repealing (Emergency) Act, 1946, continued by the Repealing (Emergency Continuance) Act, 1946, (XLIV of 1946) is repealed. Repeal of Act XXI of 1946.

THE SCHEDULE.

ACTS REPEALED.

(See *Section.*)

Year.	*No.*	
1942	II	The Air Raid Precautions Services Act, 1942.
1942	XXVI	The Mysore Motor Vehicles (Drivers) Act, 1942.
1943	III	The Registration of Foreigners (Extending) Act, 1943.

MYSORE ACT No. XX OF 1947

THE SUPPLIES, SERVICES AND MISCELLANEOUS PROVISIONS (TEMPORARY POWERS) ACT, 1947.

(Received the assent of His Highness the Maharaja on the 26th day of July 1947.)

An Act to provide for the continuance of certain Rules made under the Defence of India Act, 1939, as applied to Mysore [being the annexure to the Defence of India (Adaptation to Mysore) Act, 1939].

WHEREAS it is expedient to provide for the continuance of certain Rules made under the Defence of India Act, 1939, as applied to [1][the State of Mysore except Bellary District] [being the annexure to the Defence of India (Adaptation to Mysore) Act, 1939];

It is hereby enacted as follows :--

Short title and extent.

1. (1) This Act may be called the Supplies, Services and Miscellaneous Provisions (Temporary Powers) Act, 1947.

(2) It extends to the [1][whole of the State of Mysore except Bellary District.]

Continuance in force of certain existing Rules

2. The Rules made under the Defence of India Act, 1939, as applied to Mysore (hereinafter referred to as the said Act) [being the annexure to the Defence of India (Adaptation to Mysore) Act, 1939] which are specified in the schedule to this Act and as in force on the 30th day of September, 1946 shall, by virtue of this Act continue in force notwithstanding the expiry of the said Act and have effect as if references (if any) therein to any of the purposes specified in section 2 of the said Act were omitted therefrom.

Continuance of certain orders, appointments, licences, permits and directions.

3. All orders made under any Rule continued by section 2 and in force on the 30th day of September 1946 shall continue in force and shall have effect as if they had been made under the said Rule as continued by this Act and all appointments made, licences or permits

1. *See* the Mysore Adaptation of Laws Order, 1953.

granted and directions issued under any such order and in force on the 30th day of September 1946 shall likewise continue in force and have effect as if made, granted or issued under this Act.

Power to repeal.

4. The Government may, by notification in the official Gazette, repeal in whole or in part any Rule which is continued by section 2.

Application of certain provisions of the Defence of India Act and Rules thereunder.

5. The provisions of clause 1 of the schedule to the Defence of India (Adaptation to Mysore) Act, 1939, and the provisions of sub-sections (4) and (5) of section 2, section 3, section 14, section 16, section 17, section 19, section 19-A and section 19-B of the said Act and the provisions of rule 1, rule 2, sub-rule (1) of rule 3, rule 4, rule 5, rule 75A and Part XVII and Part XVIII of the Defence of India Rules, as applied to [1][the State of Mysore except Bellary District] shall, notwithstanding their expiry for all other purposes, continue to apply (so far as applicable) to any Rule continued by section 2 and to any order made under such Rule and to any appointment made, licence or permit granted or direction issued under any such order, and whether or not it is necessary or expedient for the purposes (if any) specified in any of the aforesaid provisions of the said Act or the Defence of India Rules, as applied to [1][the State of Mysore except Bellary District.]

Continuance of delegated powers and duties.

6. Where, under sub-section (4) or sub-section (5) of section 2 of the said Act, the Government has directed that any power or duty which by any Rule continued by section 2 has been conferred or imposed on it shall be exercised or discharged by any officer or authority or where any power or duty has been conferred or imposed on any officer or authority under any order made under any such Rule, then such officer or authority shall, notwithstanding the expiry of the said Act, continue to exercise such power or duty as if it had been conferred or imposed by this Act and any order made, any direction given or any licence or permit granted or any other action taken by such officer or authority and in force on the 30th day of September 1946 shall continue to be in force and be as effective as if such power or duty had been exercised or discharged in pursuance of this Act.

1. *See* the Mysore Adaptation of Laws Order, 1953.

7. The Supplies, Services and Miscellaneous Provisions (Temporary Powers) (Emergency) Act, 1946, (XXXVII of 1946) continued by the Supplies, Services and Miscellaneous Provisions (Temporary Powers) (Emergency Continuance) Act, 1947 (XI of 1947,) is hereby repealed. But any rules made, any order issued, anything done and any action taken in exercise of any powers conferred by or under the said Emergency Act, shall be deemed to have been made, issued, done or taken in exercise of powers conferred by or under this Act, as if this Act had commenced on the 27th day of September 1946. Repeal and Savings.

SCHEDULE.

I. DEFENCE OF INDIA RULES AS APPLIED TO MYSORE.

Rule 20 ...	Control of postal communications.
Rule 38 (1) (a)	read with Rule 34 (6) (a), (b), (e), (f), (g), (h), (hh), (jj). Prohibition of Prejudicial Acts.
Rule 40 (1) (d)	read with Rule 34 (7) read with Rule 34 (6) (a), (b), (e), (f), (g), (h), (hh), (jj). Proscription, etc., of certain documents containing prejudicial reports.
Rule 56 ...	Control of processions, meetings, etc.
Rule 56-A ...	Prevention of hartals in places of employment.
Rule 75-A ...	Requisitioning of property.
Rule 75-B ...	Maintenance of food supplies.
Rule 76-A ...	Powers relating to storage accommodation.
Rule 78 ...	Power to do work on land.
Rule 80-B ...	Control of Agriculture.
Rule 81 ...	General control of industry, etc.
Rule 81-A ...	Avoidance of strikes and lock-outs.
Rule 81-D ...	Shops trading in essential articles.
Rule 81-E ...	Boycotting.
Rule 84 ...	Power to prohibit or restrict the import and export of goods.
Rule 85-A ...	Control of carriage of goods by Railways.
Rule 88 ...	Handling and conveyance of ammunition, etc.
Rule 89 ...	Control of road and water transport.
Rule 90-A ...	Control of use, etc., of imported silver.
Rule 90-B ...	Restriction on export of money and gold.
Rule 91 ...	Restriction on purchases of foreign exchange.
Rule 92 ...	Acquisition by Central Government of foreign exchange.

Rule 92-A	...	Restrictions on payments, etc.
Rule 92-B	...	Blocked accounts.
Rule 92-C	...	Power to prohibit action on certain orders as to gold etc.
Rule 92-D	...	Requirements as to payment for goods exported to certain territories.
Rule 93	...	Restriction on purchases and export of securities.
Rule 94	...	Acquisition by the Central Government of foreign securities.
Rule 94-A	...	Control of Capital Issues.
Rule 95	...	Banks to satisfy themselves that their provisions are not contravened.
Rule 97	...	Definition of the expression "Enemy."
Rule 98	...	Prohibition of trading with the enemy.
Rule 99	...	Control of rights, etc., in respect of trading with the enemy.
Rule 100	...	Power to appoint Controllers, etc., of Enemy Trading.
Rule 100-A	...	Powers of Controllers, etc., of Enemy Trading.
Rule 101-A	...	Penalty for failure to comply with orders of Controllers, etc.
Rule 103	...	Definitions.
Rule 104	...	Prohibition of trade with enemy firms and purchase of enemy currency.
Rule 105	..	Power to appoint Controllers, etc., of enemy firms.
Rule 106	...	Powers of Controllers, etc., of enemy firms.
Rule 108	...	Penalty for failure to comply with orders of Controller, etc.
Rule 110	...	Contracts with enemy firms.
Rule 111	...	Transfer of property to or by enemy firms.
Rule 113-A	...	Power to carry on business of enemy firm.
Rule 114	...	Collection of debts of enemy firms and custody of property.
Rule 114-A	...	Power to control and wind up certain businesses.
Rule 116	...	Power to obtain information.

II. OTHER RULES UNDER THE SAID ACT.

The Industrial Disputes Settlement and Arbitration Rules, 1941 (issued under Notification No R. L. 1560—Legis., dated Bangalore, the 20th December 1942.)

MYSORE ACT No. XXIV OF 1947.

THE RETROCESSION (TRANSITIONAL PROVISIONS) ACT, 1947.

(AMENDED BY ACT XXVIII OF 1947.)

(Promulgated by His Highness the Maharaja on the 4th day of August 1947.)

WHEREAS the jurisdiction heretofore exercised by the Crown Representative in the Bangalore Civil Station, the Railway lands and the Indian Institute of Science area, Bangalore, has been restored to His Highness the Maharaja, and it is necessary to provide for transitional arrangements in respect of proceedings in courts and other matters hereinafter appearing;

His Highness the Maharaja is pleased to enact as follows:—

Short title, extent and commencement.

1. (1) This Act may be called the Retrocession (Transitional Provisions) Act, 1947.

(2) It extends to the whole of Mysore.

(3) It shall have effect as if it were in force from the date of retrocession.

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context,—

(*a*) "Bangalore Civil Station" means the area, jurisdiction over which has been restored on the 26th day of July 1947 under Political Department Notification No. 184. P. dated 23rd July 1941[2] x x and published in the official Gazette dated 1st August 1947.

(*b*) "Civil and Military Station" means the area comprised within the boundaries of the Civil and Military Station, Bangalore, prior to the 19th day of July 1947.

(*c*) "Indian Institute of Science area" means the area, jurisdiction over which has been restored on the 19th day of July 1947 under Political Department

1. Certain words omitted by Act XXVIII of 1947.

Notification No. 174. P., dated 16th July 1947 [1] x x x and published in the official Gazette dated 21st July 1947.

(*d*) "Railway lands" means the lands in Mysore occupied by the Bangalore-Madras Branch of the Madras and Southern Mahratta Railway including the Hindustan Aircraft siding and the Hospital Town Extension, jurisdiction over which has been restored on the 2nd day of August 1947 under Political Department Notification No. 197, P. dated 30th July 1947 [1] x x x and published in the official Gazette dated 2nd August 1947.

[2][(*dd*) 'Bangalore Military area' means the area described in Schedule A annexed to the Political Department Notification No. 184 P., dated 23rd July 1947 and published in the official Gazette, dated 1st August 1947, jurisdiction over which has been restored on the 14th day of August 1947.]

(*e*) "Retroceded area" means the Bangalore Civil Station, the Railway lands [3][the Indian Institute of Science area and the Bangalore Military area.]

(*f*) "Date of retrocession" means,—

(i) the 19th day of July 1947 in respect of the Indian Institute of Science area ;

(ii) the 26th day of July 1947 in respect of the Bangalore Civil Station ; [1] x

(iii) the 2nd day of August 1947 in respect of the Railway lands; [4][and]

[4][(iv) the fourteenth day of August 1947 in respect of the Bangalore Military area.]

(*g*) "Law" includes act and any regulation, rule, bye-law, notification or order having the force of law.

Civil Suits.

3. Any suit or proceeding whatever, pending in a civil court in the Civil and Military Station immediately prior to the date of retrocession shall on that date be deemed to be a suit or proceeding filed or initiated and

1. Certain words omitted by Act XXVIII of 1947.
2. Inserted by Act XXVIII of 1947.
3. Substituted by Act XXVIII of 1947.
4. Added by Act XXVIII of 1947.

pending in a court in Mysore and such court of competent jurisdiction in Mysore as may be notified by the Government in the official Gazette in this behalf, shall be competent, thereafter to proceed with the trial of the suit or proceeding, as if the said suit or proceeding had been first filed or initiated in that court.

Criminal Cases.

4. Any enquiry, trial or other proceeding pending in a criminal court in the Civil and Military Station immediately prior to the date of retrocession shall on that date be deemed to be pending in a criminal court in Mysore, and such criminal court of competent jurisdiction in Mysore, as may be notified by the Government in the official Gazette in this behalf shall be competent thereafter to proceed with the enquiry, trial or proceeding as if the offence had been originally taken cognizance of by that court, provided that nothing in this section shall affect the provisions of section 350 of the Code of Criminal Procedure 1898, as in force in the Retroceded area after the date of retrocession.

Proceedings before authorities.

5. Any proceeding under a law in force in the Civil and Military Station prior to the date of retrocession initiated before an authority in the Civil and Military Station which is not finally disposed of or decided before that date, shall on that date be deemed to be a proceeding initiated before an authority in Mysore vested with or ordinarily exercising the functions of such authority and the proceeding may be continued thereafter before the authority in Mysore, as if first initiated before him.

Pending appeals, etc.

6. Any appeal, application or other proceeding, civil or criminal, pending immediately prior to the date of retrocession in the Resident's Court or any other appellate or revisional court in the Civil and Military Station shall on that date be deemed to be pending before the High Court, or, as the case may be, before an appellate or revisional court in Mysore and the High Court or such other appellate or revisional court of competent jurisdiction in Mysore as may be notified by the Governmet in the official Gazette in this behalf shall be competent to proceed with the appeal, application or other proceeding thereafter.

Right of appeal, etc.

7. In respect of a judgment, decree or order passed or made by a civil or criminal court or authority in the

Civil and Military Station prior to the date of retrocession, an appeal, reference, application for revision, review or execution or application of any other kind whatsoever shall lie in the following cases to that court or authority in Mysore which would be competent to entertain it if the judgment, decree or order had been passed or made by a court in Mysore:—

(*a*) where such appeal, reference, application for revision, review or execution or application of any other kind whatsoever could have been preferred before a court or authority in the Civil and Military Station immediately prior to the date of retrocession and has not been so preferred; and

(*b*) where such appeal, reference, application for revision, review or execution or application of any other kind whatsoever is preferred before the court or authority in Mysore in the circumstances and within the time within which under the law in force in the Civil and Military Station immediately prior to the date of retrocession, it could have been preferred.

Pending Privy Council appeals.

8. Any decision of His Majesty in Council given in an appeal now pending before His Majesty in Council shall be effective in Mysore.

Law applicable.

9. In respect of any matter before a court or authority in Mysore, under section 3, section 4, section 5, section 6 or section 7, as the case may be, a question of law shall be decided, as far as may be, by reference to the law which would have been applicable if the question of law had been decided by a competent court or authority in the Civil and Military Station prior to the date of retrocession.

Decree or Order.

10. Any decree or order made or passed by a court in the Civil and Military Station prior to the date of retrocession and any order passed prior to such date by any other lawfully empowered authority in the Civil and Military Station shall be enforceable in Mysore after that date, if it pertains to the Retroceded area and if still subsisting, as if it had been made or passed by a competent court or authority, as the case may be, in Mysore.

Penalty, etc.

11. Any penalty, forfeiture or punishment imposed by any court or other lawfully empowered authority in

the Civil and Military Station prior to the date of retrocession shall, where the proceeding, trial or enquiry resulting in such penalty, forfeiture, or punishment pertains to the Retroceded area, be deemed after the date of retrocession to have been imposed by a competent court or authority, as the case may be, in Mysore and continue to be operative accordingly.

Income-tax matters.

12. Notwithstanding anything to the contrary in the Indian Income-tax Act 1922 or the Excess Profits Tax Act 1940, as in force in the Retroceded area after the date of retrocession :—

(*a*) an Income-tax or an Excess Profits Tax Officer in Mysore notified in this behalf by the Government by notification in the official Gazette shall be entitled to assess the income or profits pertaining to the Retroceded area and chargeable to income-tax or excess profits tax which has not been assessed by any Income-tax or Excess Profits Tax Officer in the Civil and Military Station prior to the date of retrocession and to determine the income-tax or excess profits tax payable thereon ;

(*b*) in respect of any assessment of income-tax or excess profits tax made in the Civil and Military Station prior to the date of retrocession or an order passed by an appellate Assistant Commissioner of Income-tax on appeal from an order of assessment of income in the Civil and Military Station prior to that date, an appeal or an application shall lie in the following cases to the Income-tax or Excess Profits Tax Authority in Mysore, who subject to the modification mentioned in sub-clause (*c*) hereunder, would have been entitled to hear such appeal or application if the order of assessment or order on appeal had been made in the Retroceded area after the date of retrocession,—

(i) where the income or profit pertains to the Retroceded area, and

(ii) where the appeal or application is filed or preferred in the circumstances and within the time within which such appeal or application could have been filed or preferred under the law in force in the Civil and Military Station immediately prior to the date of retrocession ;

(*c*) the Indian Income-tax Act 1922 and the Excess Profits Tax Act 1940, shall apply in the circumstances set out in clause (*b*) as if for references to the Appellate Tribunal in these Acts, reference to such authority as the Government may constitute in this behalf had been substituted;

(*d*) all income, profits or gains accruing, arising or received or deemed to have accrued, arisen or been received in the Civil and Military Station prior to the date of retrocession but which became due for assessment after that date shall, where the income, profits or gains pertain to the Retroceded area, be deemed to have accrued, arisen or been received in Mysore.

MYSORE ACT No. XXV OF 1947.

THE RETROCESSION (MISCELLANEOUS PROVISIONS) ACT, 1947.

(AS AMENDED BY ACT XXIX OF 1947.)

(Promulgated by His Highness the Maharaja on the 4th day of August 1947.)

WHEREAS the jurisdiction heretofore exercised by the Crown Representative in the Bangalore Civil Station, the Railway lands and the Indian Institute of Science area, Bangalore, has been restored to His Highness the Maharaja, and it is necessary to provide for certain matters hereinafter appearing;

His Highness the Maharaja is pleased to enact as follows:—

Short title, extent and commencement.

1. (1) This Act may be called the Retrocession (Miscellaneous Provisions) Act, 1947.

(2) It extends to the whole of Mysore.

(3) It shall have effect as if it were in force from the date of retrocession.

Definitions.

2. In this Act unless there is anything repugnant in the subject or context,

(*a*) "Bangalore Civil Station" means the area, jurisdiction over which has been restored on the 26th day of July 1947 under Political Department Notification No. 184 P., dated 23rd July 1947 [1] x x x and published in the official Gazette dated 1st August 1947.

(*b*) "Civil and Military Station" means the area comprised within the boundaries of the Civil and Military Station, Bangalore, prior to the 19th day of July 1947.

(*c*) "Indian Institute of Science area" means the area, jurisdiction over which has been restored on the 19th day of July 1947 under Political Department Notification No. 174 P., dated 16th July 1947 [1] x x x and published in the official Gazette dated 21st July 1947.

1. Certain words omitted by Act XXIX of 1947.

(*d*) "Railway lands" means the lands in Mysore occupied by the Bangalore-Madras Branch of the Madras and Southern Mahratta Railway including the Hindustan Aircraft siding and the Hospital Town Extension, jurisdiction over which has been restored on the 2nd day of August 1947 under Political Department Notification No. 197 P., dated 30th July 1947 [1] x x x and published in the official Gazette dated 2nd August 1947.

[2][(*dd*) "Bangalore Military area," means the area described in Schedule A annexed to the Political Department Notification No. 184 P., dated 23rd July 1947 and published in the official Gazette, dated 1st August 1947, jurisdiction over which has been restored on the 14th day of August 1947 ;]

(*e*) "Retroceded area" means the Bangalore Civil Station, the Railway lands [3][the Indian Institute of Science area and the Bangalore Military area.]

(*f*) "Date of retrocession" means :—

(i) the 19th day of July 1947 in respect of the Indian Institute of Science area ;

(ii) the 26th day of July 1947 in respect of the Bangalore Civil Station ; [1] x

(iii) the 2nd day of August 1947 in respect of the Railway lands ; [4][and]

[(iv) [4]the fourteenth day of August 1947, in respect of Bangalore Military area.]

(*g*) "Law" includes Act and any Regulation, rule, bye-law, notification or order having the force of law.

Title to immovable property.

3. All right to or interests in any immovable property situated in the Retroceded area which, prior to the date of retrocession, have been granted by or derived from the Crown, or a District, Station or Military Commander or any person authorised by the Crown in that behalf or granted by the Civil and Military Station Municipal Commission under powers conferred on the Commission by the Crown or by any law for the time being in force in the Civil and Military Station prior to the date of retrocession are hereby recognised by the Government and declared to have been validly granted or derived.

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1. Certain words omitted by Act XXIX of 1947.
2. Inserted by Act XXIX of 1947.
3. Substituted by Act XXIX of 1947.
4. Added by Act XXIX of 1947.

Right of Government to immovable property.

4. The Government shall, from the date of retrocession, be entitled to all rights and privileges to any immovable property situated in the Retroceded area and be also subject to any obligations or liabilities in respect thereof to which the Crown, a District, Station or Military Commander or any other person authorised by the Crown in that behalf was, immediately prior to the date of retrocession, entitled or subject.

Contractual rights and obligations of Government.

5. The Government shall be entitled to all rights and privileges and be subject to all obligations and liabilities arising under any contract entered into in the Retroceded area by the Crown or, in exercise of any authority vested in him, by any officer of the Crown which, immediately prior to the date of retrocession, were subsisting.

Validity of all laws.

6. All laws passed by the Crown in the Civil and Military Station prior to the date of retrocession and all rules, regulations, notifications, bye-laws and orders made or issued prior to that date under any such law are hereby recognised by the Government and declared to have been duly passed, made or issued.

Validity of acts done.

7. Any document executed, document stamped, registration made, notification published, certificate issued, power conferred, form prescribed, local limits defined, office established, order, bye-law, regulation, rule or appointment made, licence or permit granted and any other thing whatsoever duly done under the provisions of any law in force immediately prior to the date of retrocession in the Civil and Military Station shall, if it pertains to the Retroceded area, continue after that date to be as effective and valid as if executed, stamped, made, published, issued, conferred, prescribed, defined, established, granted or done under the provisions of law in force in the Retroceded area after the date of retrocession.

Unstamped documents.

8. Any document executed in the Retroceded area prior to the date of retrocession which is unstamped or not properly stamped shall, where it pertains to the Retroceded area, be deemed after that date to be a document executed in Mysore and the provisions of the Indian Stamp Act, 1899 (II of 1899) as in force in the Retroceded area after the date of retrocession shall apply to such document as if from the date of its actual execution.

MYSORE ACT No. XXXV OF 1947.

THE MYSORE ALLIED FORCES (EXEMPTION FROM LOCAL TAXATION) (REPEALING) ACT, 1947.

(Received the assent of His Highness the Maharaja on the 7th day of September 1947.)

WHEREAS it is expedient to repeal the Mysore Allied Forces (Exemption from Local Taxation) Act, 1943 (LVI of 1943);

NOW, THEREFORE, in exercise of the powers conferred by section 30 of the Government of Mysore Act, 1940 (XVIII of 1940);

It is hereby enacted as follows:—

Short title and commencement.

1. (1) This Act may be called the Mysore Allied Forces (Exemption from Local Taxation) (Repealing) Act, 1947.

(2) It shall come into force at once.

Repeal of Act LVI of 1943.

2. The Mysore Allied Forces (Exemption from Local Taxation) Act, 1943 (LVI of 1943), is hereby repealed.

THE MYSORE SHOPS AND ESTABLISHMENTS ACT, 1948.

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MYSORE ACT No. II OF 1948.

THE MYSORE SHOPS AND ESTABLISHMENTS ACT, 1948.

(AS AMENDED BY ACT 24 OF 1954.)

(*Received the assent of His Highness the Maharaja on the 23rd day of January* 1948.)

An Act to provide for the regulation of conditions of work in Shops, Commercial Establishments, Restaurants, Theatres and other Establishments and for certain other purposes.

WHEREAS it is expedient to provide for the regulation of conditions of work in Shops, Commercial Establishments, Restaurants, Theatres and other Establishments and for certain other purposes; Preamble.

It is hereby enacted as follows:—

1. (1) This Act may be called the Mysore Shops and Establishments Act, 1948. Short title, extent and commencement.

[1] [(2) It extends to the whole of the State of Mysore.]

(3) It shall come into force at once in the Cities of Bangalore and Mysore. The Government may, by notification, direct that all or any of the provisions of this Act shall come into force in any other area on such date as may be specified in such notification.

CHAPTER I.

PRELIMINARY.

2. In this Act, unless there is anything repugnant in the subject or context— Definitions.

(1) "child" means a person who has not completed twelve years;

1. Substituted by Act 24 of 1954.

(2) "closed" means not open for the service of any customer or open to any business connected with the establishment;

(3) "commercial establishment" means an establishment which is not a shop but which carries on the business of advertising, commission, forwarding or commercial agency or which is a clerical department of a factory or industrial undertaking or which is an insurance company, joint-stock company, bank, brokers' office or exchange and includes such other establishment as the Government may, by notification, declare to be a commercial establishment for the purposes of this Act;

(4) "day" means the period of twenty-four hours beginning at midnight:

Provided that in the case of a person employed, whose hours of work extend beyond midnight, day means the period of twenty-four hours beginning from the time when such employment commences;

(5) "employer" means a person owning, or having charge of the business of an establishment and includes the manager, agent or other person acting in the general management or control of an establishment;

(6) "establishment" means a shop, commercial establishment, restaurant, eating-house, residential hotel, theatre or any place of public amusement or entertainment and includes such establishment as the Government may, by notification, declare to be an establishment for the purposes of this Act;

(7) "factory" means any premises which is a factory within the meaning of [1][clause (*m*) of section 2 of the Factories Act, 1948 (Central Act LXIII of 1948)] or which is declared to be a factory under section 5 of that Act;

(8) "Inspector" means an Inspector appointed under section 42;

(9) "notification" means a notification in the official Gazette;

1. Substituted by Act 24 of 1954.

(10) "opened" means opened for the service of any customer;

(11) "period of work" means the time during which a person employed is at the disposal of the employer;

(12) "person employed" means—

(i) in the case of a shop, a person wholly or principally employed therein in connection with the business of the shop;

(ii) in the case of a factory or an industrial undertaking, a member of the clerical staff employed in such factory or undertaking;

(iii) in the case of a commercial establishment other than a clerical department of a factory or an industrial undertaking, a person wholly or principally employed in connection with the business of the establishment, and includes a peon;

(iv) in the case of a restaurant or eating-house, a person wholly or principally employed in the preparation or the serving of food or drink or in attendance on customers or in cleaning utensils used in the premises or as a clerk or cashier;

(v) in the case of a theatre, a person employed as an operator, clerk, door-keeper, usher or in such capacity as may be specified by the Government by general or special order;

(vi) in the case of an establishment not falling under paragraphs (i) to (v) above, a person wholly or principally employed in connection with the business of the establishment, and includes a peon;

(vii) in the case of all establishments, a person wholly or principally employed in cleaning any part of the premises; but does not include the husband, wife, son, daughter, father, mother, brother, sister or any other relation of an employer not in receipt of wages and dependent on such employer;

(13) "prescribed" means prescribed by rules made under this Act;

(14) "residential hotel" means any premises in which business is carried on *bona fide* for the supply of dwelling

accommodation and meals on payment of a sum of money to a traveller or any member of the public or class of the public;

(15) "restaurant" or "eating-house" means any premises in which is carried on wholly or principally the business of the supply of refreshments or meals to the public or a class of the public for consumption on the premises but does not include a restaurant attached to a theatre;

(16) "shop" means any premises where any trade or business is carried on or where services are rendered to customers and includes offices, store-rooms, godowns and warehouses, whether in the same premises or otherwise, used in connection with such business but does not include a restaurant, eating-house or commercial establishment;

(17) "theatre" includes any place intended principally or wholly for the representation of moving pictures or for dramatic performances;

(18) "wages" means all remuneration, capable of being expressed in terms of money, which would, if the terms of the contract of employment, express or implied, were fulfilled, be payable, whether conditionally upon the regular attendance, good work or conduct or other behaviour of the person employed, or otherwise, to a person employed in respect of his employment or of work done in such employment, and includes any bonus or other additional remuneration of the nature aforesaid which would be so payable and any sum payable to such person by reason of the termination of his employment, but does not include—

(*a*) the value of any house-accommodation, supply of light, water, medical attendance or other amenity or of any service excluded by general or special order of the Government;

(*b*) any contribution paid by the employer to any pension fund or provident fund;

(*c*) any travelling allowance or the value of any travelling concession;

(*d*) any sum paid to the person employed to defray special expenses entailed on him by the nature of his employment; or

(*e*) any gratuity payable on discharge.

(19) "week" means a period of seven days beginning at midnight on Saturday ;

(20) "young person" means a person who is not a child and has not completed seventeen years.

References to time of day.

3. References to time of day in this Act are references to Indian Standard Time which is five and a half hours ahead of Greenwich Mean Time.

Exemptions.

4. (1) Nothing contained in this Act shall apply to—

(*a*) persons employed in any establishment in a position of management;

(*b*) persons whose work involves travelling; and persons employed as canvassers and caretakers;

(*c*) establishments under the Government or local authorities;

(*d*) establishments in mines;

(*e*) establishments in bazaars in places where fairs or festivals are held temporarily for a period not exceeding fifteen days at a time.

(2) Nothing contained in section 7 or section 13, as the case may be, shall apply to—

(*a*) hospitals and other institutions for the treatment or care of the sick, the infirm, the destitute or the mentally unfit;

(*b*) such chemists' or druggists' shops as the Government may, by general or special order, specify;

(*c*) clubs and residential hotels, hostels attached to schools or colleges, and establishments maintained in boarding schools in connection with the boarding and lodging of pupils and resident masters;

(*d*) stalls and refreshment rooms at railway stations, bus-stands and aerodromes.

Power of Government to apply Act to exempted persons or establishments.

5. Notwithstanding anything contained in section 4, the Government may, by notification, apply all or any of the provisions of this Act to any class of persons or establishments mentioned in that section, other than those mentioned in clauses (*c*) and (*d*) of sub-section (1), and modify or cancel any such notification.

Exemptions.

6. The Government may, by notification, exempt either permanently or for any specified period, any establishment or class of establishments, or person or class of persons, from all or any of the provisions of this Act, subject to such conditions as the Government deem fit.

CHAPTER II.

SHOPS.

Opening and closing hours of shops

7. (1) Save as provided by or under any other enactment for the time being in force, no shop shall on any day be opened earlier or closed later than such hour as may be fixed by the Government, by a general or special order in that behalf:

Provided that any customer who was being served or was waiting to be served in any shop at the hour fixed for its closing may be served during the quarter of an hour immediately following such hour.

(2) Before passing an order under sub-section (1), the Government shall hold an inquiry in the prescribed manner.

(3) The Government may, for the purposes of this section, fix different hours for different shops or different classes of shops or for different areas or for different times of the year.

Selling outside shops prohibited after closing hour.

8. Save as provided by or under any other enactment for the time being in force, no person shall carry on, in or adjacent to a street or public place, the sale of any goods after the hour fixed under section 7 for the closing of shops dealing in the same class of goods in the locality in which such street or public place is situated:

Provided that nothing in this section shall apply to the sale of newspapers.

Daily and weekly hours of work in shops.

9. (1) Subject to the provisions of this Act, no person employed in any shop shall be required or allowed to work therein for more than eight hours in any day and forty-eight hours in any week:

Provided that any such person may be allowed to work in such shop for any period in excess of the limit fixed under this sub-section subject to payment of overtime wages, if the period of work, including overtime work, does not exceed ten hours in any day and in the aggregate fifty-four hours in any week.

(2) No person employed in any shop shall be required or allowed to work therein for more than four hours in any day unless he has had an interval for rest of at least one hour.

Spread over of periods of work.

10. The periods of work of a person employed in a shop shall be so arranged that, along with his interval for rest, they shall not spread over more than twelve hours in any day.

Closing of shops and grant of holidays.

11. (1) Every shop shall remain entirely closed on one day of the week which day shall be specified by the shopkeeper in a notice permanently exhibited in a conspicuous place in the shop; and the day so specified shall not be altered by the shopkeeper more often than once in three months.

(2) Every person employed in a shop shall be allowed in each week a holiday of one whole day:

Provided that nothing in this sub-section shall apply to any person whose total period of employment in the week, including any days spent on authorised leave, is less than six days, or entitle a person who has been allowed a whole holiday on the day on which the shop has remained closed in pursuance of sub-section (1), to an additional holiday.

(3) No deduction shall be made from the wages of any person employed in a shop on account of any day on which it has remained closed or a holiday has been allowed in accordance with this section; and if such person is employed on the basis that he would not ordinarily receive wages for such day he shall nonetheless be paid for such day the wages he would have drawn, had the shop not remained closed, or had the holiday not been allowed, on that day.

CHAPTER III.

ESTABLISHMENTS OTHER THAN SHOPS.

Application of this Chapter to establishments other than shops.

12. The provisions of this Chapter shall apply only to establishments other than shops.

Opening and closing hours.

13. (1) Save as provided by or under any other enactment for the time being in force, no establishment shall on any day be opened earlier or closed later than such hour as may be fixed by the Government by general or special order in that behalf:

Provided that in the case of a restaurant or eating-house, any customer who was being served or was waiting to be served therein at the hour fixed for its closing may be served during the quarter of an hour immediately following such hour.

(2) Before passing an order under sub-section (1), the Government shall make an inquiry in the prescribed manner.

(3) The Government may, for the purposes of this section, fix different hours for different establishments or different classes of establishments or for different areas or for different times of the year.

Daily and weekly hours of work

14. (1) Subject to the provisions of this Act, no person employed in any establishment shall be required or allowed to work for more than eight hours in any day and forty-eight hours in any week:

Provided that any such person may be allowed to work in such establishment for any period in excess of the limit fixed under this sub-section subject to payment of overtime wages, if the period of work, including overtime work, does not exceed ten hours in any day and in the aggregate fifty-four hours in any week.

(2) No person employed in any establishment shall be required or allowed to work in such establishment for more than four hours in any day unless he has had an interval for rest of at least one hour.

(*Chapter III—Establishments other than Shops. Chapter IV—Employment of Children and Young Persons.*)

Spread over of periods of work.

15. The periods of work of a person employed in an establishment shall be so arranged that along with his intervals for rest, they shall not spread over more than twelve hours in any day.

Holidays.

16. (1) Every person employed in any establishment shall be allowed in each week a holiday of one whole day:

Provided that nothing in this sub-section shall apply to any person whose total period of employment in the week, including any days spent on authorised leave, is less than six days.

(2) No deduction shall be made from the wages of any person employed in an establishment on account of any day on which a holiday has been allowed in accordance with this section; and if such person is employed on the basis that he would not ordinarily receive wages for such day he shall nonetheless be paid for such day the wages he would have drawn, had the holiday not been allowed on that day.

CHAPTER IV.

EMPLOYMENT OF CHILDREN AND YOUNG PERSONS.

Children not to work in establishments.

17. No child shall be required or allowed to work in any establishment.

Young persons not to work before 6 A. M.

18. No young person shall be required or allowed to work in any establishment other than a theatre before 6 A.M.

Daily and wee klyhours of work for young persons.

19. Notwithstanding anything contained in this Act, no young person shall be required or allowed to work in any establishment for more than seven hours in any day and forty-two hours in any week nor shall such person be allowed to work overtime.

(Chapter V—Health and Safety.
Chapter VI—Holidays with Wages.)

CHAPTER V.

HEALTH AND SAFETY.

Cleanliness.

20. The premises of every establishment shall be kept clean and free from effluvia arising from any drain or privy attached to the premises or other nuisance and shall be cleansed at such times and by such methods as may be prescribed; and these methods may include lime washing, colour washing, disinfecting and deodorising.

Ventilation.

21. The premises of every establishment shall be ventilated in accordance with such standards and by such methods as may be prescribed.

Lighting.

22. (1) The premises of every establishment shall be sufficiently lighted during all working hours.

(2) If it appears to an Inspector that the premises of any establishment within his jurisdiction is not sufficiently lighted or ventilated, he may serve on the employer an order in writing specifying the measures which, in his opinion, should be adopted and requiring them to be carried out before a specified date.

Precautions against fire

23. In every establishment, such precautions against fire shall be taken as may be prescribed.

Appeals.

24. Against any order of the Inspector under this Chapter, an appeal shall lie to such authority and within such time as may be prescribed; and the decision of the appellate authority shall be final.

CHAPTER VI.

HOLIDAYS WITH WAGES.

Holidays and sick leave.

25. (1) Every person employed in any establishment shall be entitled, after twelve months' continuous service, to holidays with wages for a period of ten or if a young person twelve days, in the subsequent period of twelve months, provided that such holidays with wages may be accumulated up to a maximum period of twenty or if a young person twenty-four days.

Explanation.—For the purposes of this sub-section any continuous period of service preceding the date on which this Act applies to any establishment shall also count, subject to a maximum period of twelve months.

(2) Every person employed in any establishment shall also be entitled during first twelve months of continuous service after the commencement of this Act, and during every subsequent twelve months of such service, to leave with wages for a period not exceeding ten or if a young person twelve days on the ground of any sickness incurred or accident sustained by him.

(3) If a person entitled to any holidays under sub-section (1) is discharged by his employer before he has been allowed the holidays, or if having applied for and been refused the holidays, he quits his employment before he has been allowed the holidays, the employer shall pay him the amount payable under this Act in respect of the holidays.

(4) If a person entitled to any leave under sub-section (2) is discharged by his employer when he is sick or suffering from the result of an accident, the employer shall pay him the amount payable under this Act in respect of the period of the leave to which he was entitled at the time of his discharge, in addition to the amount, if any, payable to him under sub-section (3).

(5) A person employed shall be deemed to have completed a period of twelve months' continuous service within the meaning of this section, notwithstanding any interruption in service during those twelve months brought about (i) by sickness, accident, or authorised leave (including authorised holidays), not exceeding ninety days in the aggregate for all three; or (ii) by a lock-out; or (iii) by a strike which is not an illegal strike; or (iv) by intermittent periods of involuntary unemployment not exceeding thirty days in the aggregate; and authorised leave shall be deemed not to include any weekly holiday or half-holiday, allowed under this Act which occurs at the beginning or end of an interruption brought about by the leave.

(6) A person employed in a hostel attached to a school or college or in an establishment maintained in a boarding

school in connection with the boarding and lodging of pupils and resident masters shall be allowed the privileges referred to in sub-sections (1) to (5), reduced however proportionately to the period for which he was employed continuously in the previous year or to the period for which he will be employed continuously in the current year, as the case may be; and all references to periods of holidays or of leave in sub-sections (1) and (2) shall be construed accordingly, fractions of less than one day being disregarded.

(7) The Government shall have power to issue directions as to the manner in which the provisions of sub-section (6) shall be carried into effect in all or any class of cases or in any particular case.

Pay during annual holidays.

26. Every person employed shall, for the holidays or the period of the leave allowed under sub-section (1) or (2) of section 25, be paid at a rate equivalent to the daily average of his wages for the days on which he actually worked during the preceding three months exclusive of any earnings in respect of overtime.

Power to increase the numbers of holidays.

27. Notwithstanding anything contained in section 25, the Government may, by notification, increase the total number of annual holidays and the maximum number of days up to which such holidays may be accumulated in respect of any establishment or class of establishments.

Power of Inspector to act for person employed.

28. Any Inspector may institute proceedings on behalf of any person employed to recover any sum required to be paid under this Chapter by an employer which he has not paid.

CHAPTER VII.

WAGES.

Responsibility for payment of wages.

29. Every employer shall be responsible for the payment to persons employed by him of all wages and sums required to be paid under this Act.

(Chapter VII—Wages.)

Fixation of wage period.

30. (1) Every employer shall fix periods (in this Act referred to as wage periods) in respect of which such wages shall be payable.

(2) No wage period shall exceed one month.

Wages for overtime work.

31. Where any person employed in any establishment is required to work overtime, he shall be entitled, in respect of such overtime work, to wages at twice the ordinary rate of wages.

Explanation.—For the purpose of this section, the expression " ordinary rate of wages " shall mean such rate of wages as may be calculated in the manner prescribed.

Time of payment of wages.

32. (1) The wages of every person employed shall be paid before the expiry of the fifth day after the last day of the wage period in respect of which the wages are payable.

(2) Where the employment of any person is terminated by or on behalf of the employer, the wages earned by such person shall be paid before the expiry of the second working day from the day on which his employment is terminated.

(3) The Government may, by general or special order, exempt an employer from the operation of this section in respect of the wages of any person employed or class of tpersons employed, to such extent and subject to such conditions as may be specified in the order.

(4) All payments of wages shall be made on a working day.

Wages to be paid in current coin or currency notes.

33. All wages shall be paid in current coin or currency notes or in both.

Deductions which may be made from.

34. (1) The wages of a person employed shall be paid to him without deductions of any kind except those authorised by or under this Act.

Explanation.—Every payment made by a person employed to the employer shall, for the purposes of this Act, be deemed to be a deduction from wages.

(2) Deductions from the wages of a person employed shall be made only in accordance with the provisions

of this Act, and may be of the following kinds only, namely :—

(*a*) fines;

(*b*) deductions for absence from duty;

(*c*) deductions for damage to, or loss of, goods expressly entrusted to the employed person for custody, or for loss of money for which he is required to account, where such damage or loss is directly attributable to his neglect or default;

(*d*) deductions for house accommodation supplied by the employer;

(*e*) deduction for such amenities and services supplied by the employer as the Government may, by general or special order, authorise;

(*f*) deductions for recovery of advances or for adjustment of over-payments of wages;

(*g*) deductions of prescribed insurance premia payable by the employed person;

(*h*) deductions required to be made by order of a Court or other authority competent to make such order;

(*i*) deductions for subscriptions to, and for re-payment of advances from, any provident fund to which the [1][the Provident Funds Act, 1925 (Central Act XIX of 1925)], applies or any provident fund approved in this behalf by the Government during the continuance of such approval;

(*j*) deductions for payments to co-operative societies approved in this behalf by the Government or to a scheme of Insurance maintained by the Indian Post Office or by any Insurance company approved in this behalf by the Government;

(*k*) deductions made with the written authorization of the employed person in furtherance of any savings scheme approved by the Government for the purchase of securities.

Fines

35. (1) No fine shall be imposed on any person employed save in respect of such acts and omissions on his

1. Substituted by Act 24 of 1954.

part as the employer, with the previous approval of the Government or of the prescribed authority, may have specified by notice under sub-section (2).

(2) A notice specifying such acts and omissions shall be exhibited in the prescribed manner on the premises in which the employment is carried on.

(3) No fine shall be imposed on any person employed until he has been given an opportunity of showing cause against the fine or otherwise than in accordance with such procedure as may be prescribed for the imposition of fines.

(4) The total amount of fine which may be imposed in any one wage period on any person employed shall not exceed an amount equal to half an anna in the rupee of the wages payable to him in respect of that wage period.

(5) No fine shall be imposed on any person employed who has not completed his fifteenth year.

(6) No fine imposed on any person employed shall be recovered from him after the expiry of sixty days from the day on which it was imposed.

(7) Every fine shall be deemed to have been imposed on the day of the act or omission in respect of which it was imposed.

(8) All fines and all realizations thereof shall be recorded in a register to be kept by the employer in such form as may be prescribed; and all such realizations shall be applied only to such purposes beneficial to the persons employed in the establishments as are approved by the prescribed authority.

Explanation.—When the persons employed are only part of a staff employed under the same management, all such realizations may be credited to a common fund maintained for the staff as a whole, provided that the fund shall be applied only to such purposes as are approved by the prescribed authority.

Deductions for absence from duty

36. (1) Deductions may be made under clause (b) of sub-section (2) of section 34 only on account of the absence of an employed person from the place or places where,

by the terms of his employment, he is required to work, such absence being for the whole or any part of the period during which he is so required to work.

(2) The amount of such deduction shall in no case bear to the wages payable to the employed person in respect of the wage period for which the deduction is made, a larger proportion than the period for which he was absent bears to the total period, within such wage period during which by the terms of his employment, he was required to work:

Provided that, subject to any rule made in this behalf by the Government, if ten or more employed persons acting in concert absent themselves without due notice (that is to say, without giving the notice which is required under the terms of their contract of employment) and without reasonable cause, such deduction from any such person may include such amount not exceeding his wages for eight days as may by any such term be due to the employer in lieu of due notice.

Explanation.—For the purposes of this section, an employed person shall be deemed to be absent from the place where he is required to work, if, although present in such place, he refuses, in pursuance of a stay-in-strike or for any other cause which is not reasonable in the circumstances, to carry out his work.

Deductions for damage or loss.

37. (1) Deduction under clause (*c*) of sub-section (2) of section 34 shall not exceed the amount of the damage or loss caused to the employer by the neglect or default of the person employed and shall not be made until the person employed has been given an opportunity of showing cause against the deduction, or otherwise than in accordance with such procedure as may be prescribed for the making of such deduction.

(2) All such deductions and all realisations thereof shall be recorded in a register to be kept by the employer in such form as may be prescribed.

Deduction for services rendered.

38. Deduction under clause (*d*) or clause (*e*) of sub-section (2) of section 34 shall not be made from the wages of a person employed unless the house accommodation, amenity or service has been accepted by him, as a term of

employment or otherwise, and such deductions shall not exceed an amount equivalent to the value of the house accommodation, amenity or service supplied and in the case of a deduction under the said clause (*e*) shall be subject to such conditons as the Government may impose.

Deduction for recovery of advances

39. Deductions under clause (*f*) of sub-section (2) of section 34 shall be subject to the following conditions, namely,—

(*a*) recovery of an advance of money given before employment began shall be made from the first payment of wages in respect of a complete wage period, but no recovery shall be made of such advances given for travelling expenses;

(*b*) recovery of advances of wages not already earned shall be subject to any rule made by the Government regulating the extent to which such advances may be given and the instalments by which they may be recovered.

Deductions for payment to co-operativ societies and nsurance schemes.

40. Deductions under clauses (*j*) and (*k*) of sub-section (2) of section 34 shall be subject to such conditions as the Government may impose.

Notice of d smissal.

41. (1) No employer shall dispense with the services of a person employed continuously for a period of not less than six months, except for a reasonable cause and without giving such person at least one month's notice or wages in lieu of such notice, provided, however, that such notice shall not be necessary where the services of such person are dispensed with on a charge of misconduct supported by satisfactory evidence recorded at an inquiry held for the purpose.

(2) The person employed shall have right to appeal to such authority and within such time as may be prescribed either on the ground that there was no reasonable cause for dispensing with his services or on the ground that he had not been guilty of misconduct as held by the employer.

(3) Where the services of a person have been dispensed with in contravention of the provisions of sub-section (1), such person shall, where the employer does not agree to

(Chapter VII—Wages. Chapter VIII—Appointment, Powers and Duties of Inspectors. Chapter IX—Penalties for Offences.)

reinstate him, be entitled to such compensation as the appellate authority may determine, provided that such compensation shall not exceed an amount calculated at one month's wages for every year of service subject, in any case, to a maximum of six months' wages.

(4) The decision of the appellate authority shall be final and binding on both the employer and the person employed.

CHAPTER VIII.

APPOINTMENT, POWERS AND DUTIES OF INSPECTORS.

Appointment of Inspectors.

42. The Government may, by notification, appoint such officers of the Government or of any local authority as they think fit to be Inspectors for the purposes of this Act, within such local limits as the Government may assign to them.

Powers and uties of Inspectors.

43. Any Inspector may at all reasonable hours enter into any premises which is, or which he has reason to believe is, an establishment, with such assistants and make such examination of the premises and of the prescribed registers, records or notices as may be prescribed.

Inspector to be public servants.

44. Every Inspector shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code as in force in Mysore.

CHAPTER IX.

PENALTIES FOR OFFENCES.

Penalties.

45. (1) Any employer who contravenes any of the provisions of sections 7, 9 to 11, 13 to 23, 25, 26, 29 to 41 and 47 shall be punishable, for a first offence, with fine which may extend to twenty-five rupees and for a second or subsequent offence, with fine which may extend to two hundred and fifty rupees.

(Chapter IX—Penalties for Offences.
Chapter X—Miscellaneous.)

(2) Whoever contravenes the provisions of section 8 shall be punishable, for a first offence, with fine which may extend to ten rupees, and for a second or subsequent offence with fine which may extend to one hundred rupees.

Penalty for obstructing Inspectors, etc.

46. Any person who wilfully obstructs an Inspector in the exercise of any power conferred on him under this Act or any person lawfully assisting an Inspector in the exercise of such power, or who fails to comply with any lawful direction made by an Inspector, shall be punishable with fine which may extend to two hundred and fifty rupees.

CHAPTER X.

MISCELLANEOUS.

Maintenance of registers and records and display of notices.

47. Subject to the general or special orders of the Government, an employer shall maintain such registers and records and display such notices as may be prescribed.

Delegation of powers.

48. (1) The Government may, by notification, authorise any officer or authority subordinate to it, to exercise any one or more of the powers vested in it by or under this Act, except the power mentioned in section 49, subject to such restrictions and conditions, if any, as may be specified in the notification.

(2) The exercise of the powers delegated under sub-section (1) shall be subject to control and revision by the Government or by such persons as may be empowered by it in that behalf. The Government shall also have power to control and revise the acts or proceedings of any person so empowered.

Power to make rules.

49. (1) The Government may make rules to carry out the purposes of this Act.

(2) In making a rule under sub-section (1) the Government may provide that a contravention thereof shall be punishable with fine which may extend to fifty rupees.

(3) The power to make rules conferred by this section shall be subject to the condition of the rules being made after previous publication.

(4) All rules made under this section shall be published in the official Gazette and on such publication shall have effect as if enacted in this Act.

Rights and privileges under any other law, etc., not affected.

50. Nothing contained in this Act shall affect any rights or privileges which any person employed in any establishment is entitled to, on the date on which this Act comes into operation in respect of such establishment, under any other law, contract, custom or usage applicable to such establishments, if such rights or privileges are more favourable to him than those to which he would be entitled under this Act.

Comissioner of Labour to decide certain questions.

51. If any question arises whether all or any of the provisions of this Act apply to any establishment or to a person employed therein or whether section 50 applies to any case or not, it shall be decided by the Commissioner of Labour and his decision thereon shall be final and shall not be liable to be questioned in any Court of Law.

Power of Government to suspend provisiont of the Act during fairs and festivals.

52. On any special occasion in connection with a fair or festival or a succession of public holidays, the Government may, by notification, suspend for a specified period the operation of all or any of the provisions of this Act.

MYSORE ACT No. XIV OF 1948

THE MYSORE TEMPLE ENTRY AUTHORISATION ACT, 1948.

(AS AMENDED BY ACT V OF 1949.)

(Received the assent of His Highness the Maharaja on the 7th day of February 1948.)

WHEREAS it is necessary that the disabilities imposed by custom and usage on certain classes of Hindus in respect of their entry into, and offering worship in, Hindu temples should be removed;

It is hereby enacted as follows:—

Short title, extent and commencement.

1. (1) This Act may be called the Mysore Temple Entry Authorisation Act, 1948.

(2) It extends to the [1][whole of the State of Mysore except Bellary District.]

(3) This section shall come into force at once; the remaining provisions of this Act shall also come into force at once in respect of temples which are now actually in the sole charge of the Government under the Mysore Religious and Charitable Institutions Act 1927. The Government may, by notification in the official Gazette, apply such provisions to any other temple or class of temples.

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context,—

(*a*) "excluded class" means any caste or class of the Hindu community which, by reason of any established custom or usage, is excluded from entering a temple or offering worship therein;

(*b*) "temple" means a place by whatever name known, dedicated to, or for the benefit of, or used as of right by, the Hindu community in general except the excluded classes, as a place of public religious worship (including subsidiary shrines and mantapams attached to such place);

1. Substituted by the Mysore Adaption of Laws Order 1953.

(*c*) "worship" means with reference to the temple concerned, such religious service as the bulk of worshippers may offer or participate in.

Right of excluded classes to enter and offer worship in certain temples.

3. (1) Notwithstanding any law, custom or usage to the contrary, persons belonging to the excluded classes shall be entitled to enter any temple and offer worship therein in the same manner and to the same extent as Hindus in general; and no member of any excluded class shall by reason only of such entry or worship, be deemed to have committed any actionable wrong or offence or be sued or prosecuted therefor.

(2) Without prejudice to the generality of the foregoing provision, it is hereby declared that the right conferred by sub-section (1) shall include the following rights if, and to the extent to which, they are enjoyed by Hindus in general, not belonging to the excluded classes,—

(*a*) the right to bathe in, or use the water of, any tank, well, spring or watercourse appurtenant to the temple whether situated within or outside the precincts thereof;

(*b*) the right of passage over any place including a hill or hillock or a road, street or pathway which is requisite for obtaining access to the temple.

Suits, prosecutions, etc., prohibited.

4. No suit for damages, injunction, or declaration or for any other relief, no prosecution for any offence, and no application or other proceeding under any law, shall be instituted in respect of any entry into or worship in any temple on the sole ground that such entry or worship is against the custom or usage which excludes certain classes of Hindus from such entry or worship.

Penalties.

5. Whoever—

(*a*) prevents a person belonging to any excluded class from exercising any right conferred by this Act, or

(*b*) molests or obstructs any such person in the exercise of any such right,

shall be punishable in the case of a first offence, with fine which may extend to one hundred rupees, and in the case of a second or subsequent offence, with imprisonment which may extend to six months or with fine which may extend to five hundred rupees or with both.

6. The Government may, by notification in the official Gazette, make rules for the purpose of carrying into effect the provisions of this Act in respect of temples generally or of any temple or class of temples. Power to make rule

[1][**7.** All offences punishable under this Act shall be cognizable.] Offences under Act to be cognizable.

THE MYSORE PROHIBITION ACT, 1948.

ARRANGEMENT OF SECTIONS.

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MYSORE ACT No. XXXVII OF 1948.

THE MYSORE PROHIBITION ACT, 1948.

(AS AMENDED BY ACTS XII OF 1950 AND XIV OF 1951.)

(*Received the assent of His Highness the Maharaja on the 13th day of July 1948.*)

An Act to introduce and extend the Prohibition of the manufacture, sale and consumption of intoxicating liquors and drugs in [1][the State of Mysore except Bellary District.]

WHEREAS it is expedient, as early as possible, to bring about the prohibition except for medicinal, scientific or industrial or such like purposes, of the production, manufacture, possession, export, import, transport, purchase, sale and consumption of intoxicating liquors and drugs in [1][the State of Mysore except Bellary District;]

AND WHEREAS it is desirable to give effect to the above-mentioned policy by introducing it in certain selected areas in [1][the State of Mysore except Bellary District] and to utilise the experience gained therein for extending it to the other areas thereof ;

It is hereby enacted as follows :—

CHAPTER I.

PRELIMINARY.

Short title, extent and commencement.

1. (1) This Act may be called the Mysore Prohibition Act, 1948.

(2) It extends to the [1][whole of the State of Mysore except Bellary District.]

(3) (*a*) It shall be deemed to have come into force in the districts of Kolar, Chitaldrug and Tumkur from the first day of July 1948.

(*b*) This section and sections 3 and 7 shall come into force throughout the rest of [1][the State of Mysore except Bellary District] at once, and the rest of the Act shall come into force in any other local area in [1][the State of Mysore except Bellary District] on such date as the Government may, by notification, appoint.

1. See the Mysore Adaptation of Laws Order, 1963.

Repeals.

2. From the date on which the provisions of this Act other than sections 1, 3 and 7 come into force in any local area, the enactments mentioned in the Schedule shall cease to be in force in such area to the extent specified in the third column thereof :

Provided that the Government may, by notification, declare that the provisions of this Act other than sections 1, 3 and 7 shall cease to be in force in any local area on such dates as may be specified in the notification, and thereupon, the enactments mentioned in the Schedule with any subsequent statutory modifications thereof shall revive and come into force in such area with effect on and from such date.

Definitions.

3. In this Act, unless there is something repugnant in the subject or context—

(1) "beer" includes ale, stout, porter, and all other fermented liquors usually made from malt;

(2) "bottle" means to transfer liquor from a cask or other vessel to a bottle, jar, flask or pot or similar receptacle for the purpose of sale whether any process of manufacture be employed or not and includes re-bottling ;

(3) "buy" or "buying" includes any receipt including gift;

(4) "cocaine" means the principal alkaloid of Erythroxylon coca, having the chemical formula $C_{17}H_{21}NO_4$ and includes—

(i) all parts of the coca plant,

(ii) all new derivatives of cocaine or of its salts which may be shown by scientific research generally recognized to be liable to similar abuse and productive of like ill-effects,

(iii) eucaine and every other preparation, synthetic or otherwise, which has a physiological effect similar to that of cocaine or which is declared by the Government to be included in the meaning of the term cocaine,

(iv) all preparations (official or non-official) including the so-called anti-opium remedies containing cocaine or eucaine or such derivatives, salts, or preparations as above;

(5) "Commissioner" means the officer appointed under clause (*a*) of section 28;

(6) "country liquor" means liquor manufactured in Mysore or in any part of India, Batavia, Ceylon or any other country which may be specified in the rules framed by Government from time to time in this behalf;

(7) "cultivation" includes the tending or protecting of a plant during growth and does not necessarily imply raising it from seed;

(8) "denatured" means subjected to a process prescribed by the Government by notification for the purpose of rendering unfit for human consumption;

(9) "Deputy Commissioner" means a Deputy Commissioner of the District, or any person appointed under clause (*b*) of section 28 to exercise all or any of the powers or to perform all or any of the duties of a Deputy Commissioner under this Act;

(10) "export" means—

(*a*) to take out of any local area to which this Act applies to any other local area in [1][the State of Mysore except Bellary District] to which this Act has not been extended, or

(*b*) to take out of [1][the State of Mysore except Bellary District] to any place beyond the limits of [1][the State of Mysore except Bellary District;]

(11) "foreign liquor" includes all liquor other than country liquor:

Provided that any case in which doubt may arise, the Government may declare by notification what for the purposes of this Act shall be deemed to be "country liquor" and what "foreign liquor";

(12) "Hemp drugs" includes,—

(i) ganja, bhang and every preparation and admixture of the same and every intoxicating drink or substance prepared from any part of the hemp plant (cannabis sativa or indica); and

(ii) the leaves, small stalks and flowering or fruiting tops of the hemp plant and charas that is the resin obtained from the Indian hemp plant, which has not been submitted to any manipulations other than those necessary for packing and transport;

1. See the Mysore Adaptation of Laws Order, 1953.

(13) "import" means,—

(*a*) to bring into any local area to which this Act applies from any other local area in [1][the State of Mysore except Bellary District] to which this Act has not been extended; or

(*b*) to bring into [1][the State of Mysore except Bellary District] from any place beyond the limits of [1][the State of Mysore except Bellary District;]

(14) "intoxicating drug" includes—

(i) hemp drugs, cocaine and every intoxicating drink or substance prepared from grain or from other materials and not included in the term "liquor"; and

(ii) any other intoxicating or narcotic substance which the Government may, by notification, declare to be an intoxicating drug, such substance not being coco leaf or opium as defined in the Indian Opium Act, 1878;

(15) "liquor" includes toddy, spirits of wine, methylated spirits, spirits, wine, beer and all liquid consisting of or containing alcohol;

(16) "local body" means any municipality constituted under the Mysore City Municipalities Act, 1933, the Mysore Town Municipalities Act, 1933[2] or the Bangalore Municipal Law, 1897 or any District Board constituted under the Mysore District Boards Act, 1926[3];

(17) "manufacture" includes every process, whether natural or artificial, by which any fermented, spirituous, or intoxicating liquor or intoxicating drug is produced, prepared or blended, and also redistillation and every process for the rectification of liquor;

(18) "place" includes also a house, shed, enclosure, building, shop, tent and vessel;

(19) "police station" includes any place which the Government may, by notification, declare to be a police station for the purpose of this Act;

(20) "Prohibition Officer" means the Commissioner, a Deputy Commissioner or any officer or other person lawfully appointed or invested with powers under section 28;

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1. See the Mysore Adaptation of Laws Order, 1956.
2. Repealed and re-enacted as Mysore Act XXII of 1951.
3. Repealed and re-enacted as Mysore Act IV of 1952.

(21) "rectification" includes every process whereby spirits are purified or are coloured or flavoured by mixing any material therewith;

(22) "sale" or "selling" includes any transfer including gift;

(23) "spirits" means any liquor containing alcohol and obtained by distillation (whether it is denatured or not);

(24) "sweet toddy" means juice drawn into receptacles treated so as to prevent any fermentation;

(25) "toddy" means the fermented or unfermented juice drawn from a coconut, palmyra, bagani, date or any other kind of palm tree;

(26) "transport" means to move from one place to another within any local area to which this Act applies whether the intervening area lies wholly within [1][the State of Mysore except Bellary District] or not;

(27) any reference to a permit generally or to a permit granted under sections 21, 22 or 23 shall be construed as including a reference to an 'Authority' issued under section 18;

(28) any references to an enactment shall, in respect of the retroceded area as defined in the Retrocession (Application of Laws) Act, 1947, be construed as references to the enactment as in force in the said area and in respect of the rest of Mysore as references to the enactment as in force therein.

CHAPTER II.

PROHIBITIONS AND PENALTIES.

Prohibition of the manufacture, of traffic in, and consumption of liquors and intoxicating drugs.

4. (1) Whoever—

(*a*) imports, exports, transports or possesses liquor or any intoxicating drug; or

(*b*) manufactures liquor or any intoxicating drug; or

(*c*) except in accordance with the rules made by the Government in that behalf, cultivates, or fails to take the measures prescribed for checking the spontaneous growth or for the extirpation of, the hemp plant (cannabis sativa or indica) or the coca plant (erythroxylum coca) or collects any

1. See the Mysore Adaptation of Laws Order, 1953.

portion of such plants from which an intoxicating drug can be manufactured; or

(*d*) taps any toddy-producing tree wilfully or permits or suffers to be tapped any toddy-producing tree belonging to him or in his possession; or

(*e*) draws toddy from any tree or wilfully permits or suffers toddy to be drawn from any tree belonging to him or in his possession; or

(*f*) constructs or works any distillery or brewery; or

(*g*) uses, keeps or has in his possession any materials, still, utensils, implement or apparatus whatsoever for the tapping of toddy or the manufacture of liquor or any intoxicating drug; or

(*h*) bottles any liquor for purposes of sale; or

(*i*) sells liquor or any intoxicating drug; or

(*j*) consumes or buys liquor or any intoxicating drug; or

(*k*) wilfully allows any of the acts aforesaid upon premises in his immediate possession;

shall be punished:—

(i) in the case of an offence falling under clause (*b*), clause (*f*), clause (*g*), clause (*h*) or clause (*i*) or an offence falling under clause (*k*) in so far as it relates to an act specified in any of the clauses aforesaid, with imprisonment which may extend to two years or with fine which may extend to five thousand rupees or with both;

(ii) in the case of an offence falling under clause (*a*) except for possession, clause (*c*), clause (*d*), clause (*e*) and clause (*j*), with imprisonment up to one year, or with fine extending to rupees two thousand, or with both; and

(iii) in any other case with imprisonment which may extend to six months or with fine which may extend to one thousand rupees or with both:

Provided that nothing contained in this sub-section shall apply to any act done under, and in accordance with, the provisions of this Act or the terms of any rule, notification, order, license or permit issued thereunder.

(2) It shall be presumed until the contrary is shown—

(*a*) that a person accused of any offence under clauses (*a*) to (*j*) of sub-section (1) has committed such

offence in respect of any liquor or intoxicating drug or any still, utensil, implement or apparatus whatsoever for the tapping of toddy or the manufacture of liquor or any intoxicating drug, or any such materials as are ordinarily used in the tapping of toddy or the manufacture of liquor or any intoxicating drug, for the possession of which he is unable to account satisfactorily; and

(*b*) that a person accused of any offence under clause (*k*) of sub-section (1) has committed such offence if an offence is proved to have been committed in premises in his immediate possession in respect of any liquor or intoxicating drug or any still, utensil, implement or apparatus whatsoever for the tapping of toddy or the manufacture of liquor or any intoxicating drug, or any such materials as are ordinarily used in the tapping of toddy or the manufacture of liquor or any intoxicating drug.

Punishment for being found in a state of intoxication.

5. Whoever is found in a state of intoxication in any public place and whoever, not having been permitted to consume any liquor or intoxicating drug in pursuance of this Act, is found in a state of intoxication in any private place, shall be punished with imprisonment which may extend to six months or with fine which may extend to one thousand rupees, or with both.

Punishment for rendering or attempting to render denatured spirits for human consumption.

6. Whoever renders or attempts to render fit for human consumption any spirit, whether manufactured in [1][the State of Mysore except Bellary District] or not, which has been denatured or has, in his possession any spirit in respect of which he knows or has reason to believe that any such attempt has been made shall be punished with imprisonment which may extend to two years or with fine which may extend to five thousand rupees or with both.

For the purpose of this section it shall be presumed, until the contrary is proved, that any spirit which is proved on chemical analysis to contain any quantity of any of the prescribed denaturants is or contains or has been derived from denatured spirit.

1 See the Mysore Adaptation of Laws Order, 1958.

(Chapter II—Prohibitions and Penalties)

Prohibition of advertisements.

7. Whoever prints or publishes in any newspaper, book, leaflet or any other single or periodical publication or otherwise displays or distributes any advertisement or other matter commending, soliciting the use of, or offering any liquor or intoxicating drug other than liquor or drugs exempted under section 17, shall be punished with fine which may extend to one thousand rupees:

Provided that this section shall not apply :—

(*a*) to plain catalogues and prices list which may be generally or specially approved by the Commissioner ; or

(*b*) to advertisements in medical journals, or to notices and literature circulated exclusively to members of the medical profession, if such advertisements, notices or literature relate to any liquor or intoxicating drug which has been specially approved as of medicinal value :—

(i) by the Medical Council established by the Mysore Medical Registration Act, 1931 ; or

(ii) by any other Medical Council which has been established under any law for the time being in force in any Province in India or in any State which has before or after the commencement of this Act acceded to the Dominion of India or which has been recognized by the Government of such Province or State ; or

(iii) by such authority in respect of Indian Medicine as may be notified by the Government ; or

(*c*) to the normal circulation within the State of newspapers, periodicals and books printed and published in accordance with the law outside Mysore ; or

(*d*) to any advertisement contained in a newspaper printed and published in Mysore before the first day of July 1948.

Punishment for conspiracy.

8. When two or more persons agree—

(*a*) to commit or cause to be committed any offence under sub-section (1) of section 4 or under section 6, or

(*b*) to evade or nullify the provisions of this Act in any area where it is in force,

each of such persons shall, notwithstanding that no act except the agreement was done by any of the

parties thereto in pursuance thereof or that the agreement was made or the operations thereunder took place in an area to which this Act has not been extended, be punished with imprisonment which may extend to three years or with fine which may extend to five thousand rupees or with both.

Punishment for vexatious search or arrest.

9. Any officer or person exercising powers under this Act, who—

(*a*) without reasonable ground of suspicion, enters or searches or causes to be searched, any closed place; or

(*b*) vexatiously and unnecessarily seizes the property of any person on the pretence of seizing or searching for anything liable to confiscation under this Act; or

(*c*) vexatiously and unnecessarily detains, searches or arrests any person; or

(*d*) maliciously and falsely lays informations leading to a search, seizure, detention or arrest; or

(*e*) in any other way maliciously exceeds his lawful powers, shall be punished with imprisonment which may extend to six months, or with fine which may extend to five hundred rupees or with both.

Punishment for vexatious delay.

10. Any officer or person exercising powers under this Act, who vexatiously and unnecessarily delays forwarding to a Prohibition Officer or to the officer incharge of the nearest Police Station as required by section 41, any person arrested or any article seized under this Act, shall be punished with fine which may extend to two hundred rupees.

Punishment for abetment of escape of persons arrested, etc.

11. Any officer or person exercising powers under this Act, who—

(*a*) unlawfully releases or abets the escape of any persons arrested under this Act, or abets the commission of any offence against this Act; or

(*b*) acts in any manner inconsistent with his duty for the purpose of enabling any person to do anything whereby any of the provisions of this Act may be evaded or broken, and

any other officer of the Government or of a local body who abets the commission of any offence against this Act.

shall be punished with imprisonment which may extend to six months or with fine which may extend to five hundred rupees or with both.

Punishment for offences not otherwise provided for.

12. Whoever is guilty of any wilful act or intentional omission in contravention of any of the provisions of this Act, or of any rule, notification or order made thereunder and not otherwise provided for in this Act, shall be punished with fine which may extend to five hundred rupees.

Punishment for abetment of offence against Act in area to which Act is not extended.

13. Where any offence against this Act is committed in any area to which it has been extended, whoever commits, or attempts to commit or abets the commission of, any of the acts making up the offence shall be liable to be punished therefor, whether such commission, attempt or abetment takes place within or outside such area.

Things liable to confiscation.

14. In any case in which an offence has been committed against this Act, the liquor, drug, materials, still, utensil, implement, or apparatus in respect of or by means of which the offence has been committed shall be liable to confiscation along with the receptacles, packages, coverings, animals, vessels, carts or other vehicles used to hold or carry the same.

Confiscation how ordered.

15. (1) When the offender is convicted or when the person charged with an offence against this Act is acquitted, but the Court decides that anything is liable to confiscation, such confiscation may be ordered by the Court.

(2) When the offence against this Act has been committed but the offender is not known, or cannot be found or when anything liable to confiscation under this Act, and not in the possession of any person cannot be satisfactorily accounted for, the case shall be inquired into and determined by the Deputy Commissioner or other Prohibition Officer in charge of the district or by any other officer authorised by the Government in that behalf, who may order such confiscation :

Provided that no such order shall be made until the expiration of fifteen days from the date of seizing the things intended to be confiscated or without hearing the

persons, if any, claiming any right thereto, and evidence, if any, which they produce in support of their claims.

Offence under Act to be cognizable.

16. All offences under this Act shall be cognizable and the provisions of the Code of Criminal Procedure with respect to cognizable offences shall apply to them.

CHAPTER III.

EXEMPTIONS AND LICENSES.

Power to notify exemptions.

17. (1) The Government may, by notification and subject to such conditions as it thinks fit, exempt any specified liquor or intoxicating drug or article containing such liquor or drug from the observance of all or any of the provisions of this Act on the ground that such liquor, drug or article is required for a medicinal, scientific, industrial or such like purpose.

(2) When issuing a notification under sub-section (1), the Government shall have power to provide that a breach of any of the conditions subject to which the exemption is notified shall be punished with imprisonment which may extend to six months or with fine which may extend to one thousand rupees or with both.

Authorities for *bona fide* religious purposes.

18. The Government shall make suitable provision for issuing " Authorities " to persons and institutions for the possession and use of such liquor as may be required by them for any *bona fide* religious purposes in accordance with ancient customs, under such terms and conditions, and penalties for infringement, as may be prescribed.

Exemption of *bona fide* travellers and lawful consignments.

19. Until the Government by notification otherwise directs the provisions of this Act shall not be deemed to apply—

(*a*) to liquor in the possession of *bona fide* travellers for their own personal use while passing through any local area in which this Act is in force ; or

(*b*) to lawful consignments of liquor or intoxicating drugs carried through or into any such local area.

Exemption of armed forces.

20. (1) The Government may, by notification and subject to such conditions as it thinks fit, exempt members of the Mysore State Forces or of the armed forces raised and maintained by the Government of India or attached to or operating with any of its armed forces, and the members of the medical or other staff attached to any of the forces aforesaid, from all or any of the provisions of this Act.

(2) When issuing a notification under sub-section (1) the Government shall have power to provide that a breach of any of the conditions subject to which the exemption is notified shall be punished with imprisonment which may extend to six months or with fine which may extend to one thousand rupees or with both.

Licenses for *bona fide* medicinal or other purposes.

21. The Government or subject to the control of the Government, the Deputy Commissioner may issue licenses to any person or in respect of any institution whether under the management of Government or not, for the manufacture, export, import, transport, sale, or possession of any liquor, intoxicating drug or article containing such liquor or drug, on the ground that such liquor, drug or article is required by such person or in respect of such institution for a *bona fide* medicinal, scientific, industrial or such like purpose.

Licenses for tapping for sweet toddy, etc.

22. Subject to the control of Government, the Deputy Commissioner or any officer empowered by him may issue—

(*a*) licenses for the tapping of any trees for sweet toddy for consumption thereof without fermentation or for the manufacture of jaggery therefrom; or

(*b*) permits for the possession, transport or sale of such toddy.

Licenses for tapping, etc., in specified areas.

[1][**22-A.** (1) The State Government or subject to the control of the State Government, the Deputy Commissioner, may issue licenses to any person for the tapping of trees for toddy in any area specified in such license and for the possession, manufacture, transport and export of such toddy.

1. Section 22-A inserted by Act XII of 1950.

(Chapter III—Exemptions and Licenses.)

(2) The provisions of the Mysore Excise Act, 1901, and the rules made thereunder, shall, notwithstanding anything contained in this Act, apply to the tapping of trees for toddy and the possession, manufacture, transport and export of toddy licensed under sub-section (1).]

Permits and licenses.

23. The Government or any officer empowered by them in this behalf may issue—

(*a*) permits authorising any person to consume and possess for personal consumption any liquor or intoxicating drug;

(*b*) licenses to any institution to possess liquor and issue it to such of its members as hold permits under clause (*a*);

(*c*) licenses to any person in charge of a restaurant car attached to a railway train to possess liquor and serve it to *bona fide* passengers travelling by the train; and

(*d*) licenses to any person to possess liquor and issue it to those holding permits or licenses under this Act.

Form and conditions of licenses and permits.

24. Every license or permit granted under sections 21, 22, [1][22-A] and 23 shall—

(1) be granted on payment of such fees, if any, for such period, and subject to such restrictions and limitations and on such conditions; and

(2) be in such form and contain such particulars as the Government may direct either generally or in any particular case.

Counterpart agreement to be executed by licensees.

25. Every person taking out any license or permit under sections 21, 22, [1][22-A] or 23 may be required to execute a counterpart agreement in conformity with the tenor of his license or permit, and to give such security for the performance of his agreement as the Deputy Commissioner may require.

Powers to cancel or suspend licenses and permits.

26. (1) The Deputy Commissioner may cancel or suspend any such license or permit—

(*a*) if any fee payable by the holder thereof be not duly paid; or

(*b*) in the event of any breach by the holder of such license or permit or by his servants or by any one

1. Inserted by Act XII of 1950.

acting with his express or implied permission on his behalf, of any of the terms or conditions of such license or permits; or

(*c*) if the holder thereof is convicted of any offence against this Act, or of any cognizable and non-bailable offence; or

(*d*) if the conditions of such license or permit provide for its cancellation or suspension at will; or

(*e*) if the purpose for which the license or permit is granted ceases to exist.

(2) The Government may cancel or suspend any such license or permit without assigning the aforesaid or any other reasons.

Penalty for breach of the conditions of licenses and permits.

27. In the event of any breach by the holder of such license or permit or by his servants or by any one acting with his express or implied permission on his behalf, of any of the terms or conditions of such license or permit, such holder shall, in addition to the cancellation or suspension of the license or permit granted to him, be punished with imprisonment which may extend to six months or with fine which may extend to one thousand rupees or with both, unless he shall establish that all due and reasonable precautions were exercised by him to prevent any such breach.

Any person who commits any such breach shall, whether he acts with or without the permission of the holder of the license or permit, be liable to the same punishment.

CHAPTER IV.

Establishment and Control.

Appointment of officers and withdrawal of powers.

28. The Government may, from time to time, by notification—

(*a*) appoint an officer to exercise all the powers of a Deputy Commissioner under this Act in all local areas in which it is in force and to have the control of the administration of the provisions of this Act in such areas;

(*b*) appoint any person other than the Deputy Commissioner of the District to exercise within a District all or any of the powers and to perform all or any of the duties of a Deputy Commissioner under this Act, either concurrently with or in exclusion of the Deputy Commissioner of the District, subject to such control as Government may from time to time direct;

(*c*) withdraw from the Commissioner or the Deputy Commissioner of the District any or all of the powers conferred on him by this Act;

(*d*) appoint paid or honorary officers with such designations, powers and duties as the Government may think fit;

(*e*) order that all or any of the powers and duties assigned to any person under clause (*d*) shall be exercised and performed by any existing Government official or any other person; and

(*f*) delegate to any Prohibition Officer all or any of its powers under this Act.

Prohibition Committees

29. (1) The Government may appoint for every district a Prohibition Committee to assist the Deputy Commissioner or other Prohibition Officer in charge of the district in the administration of the Act, and to review generally and with reference to the work of Prohibition Committees constituted under clause (i) of sub-section (2) the progress of prohibition in the district. The members of the said Committee shall exercise such powers and perform such functions as the Government may by rules prescribe.

(2) (i) The Deputy Commissioner, or other Prohibition Officer in charge of a district may constitute Prohibition Committees one for every taluk or for a smaller area to assist him in carrying out the objects of this Act in the district.

(ii) Every member of a Prohibition Committee constituted under clause (i) shall observe the working of this Act in his taluk or area and report thereon and on every matter connected therewith at the prescribed intervals and at any other time he thinks fit, to the Deputy Commissioner or other Prohibition Officer aforesaid.

(Chapter IV—Establishment and Control. Chapter V—Powers, Duties and Procedure of Officers, etc.)

(3) Every member of a Prohibition Committee appointed under sub-section (1) or constituted under clause (i) of sub-section (2) shall be entitled to give information at any police station in his district, taluk or area, as the case may be, regarding the commission or suspected commission of any offence against this Act in such district, taluk or area, and the officer in charge of such station shall take action on such information and investigate the case in the manner laid down in the Code of Criminal Procedure.

Power of Government to authorise officers to admit persons arrested to bail.

30. The Government may, by notification, and subject to such conditions as may be prescribed in such notification, empower all or any of the officers or classes of officers or persons mentioned in section 35 throughout Mysore or in any local area, to admit a person arrested under that section to bail to appear, when summoned or otherwise directed, before a Police or Prohibition Officer or Magistrate having jurisdiction to inquire into the offence for which such person has been arrested, and may cancel or vary such notification.

CHAPTER V.

Powers, Duties and Procedure of Officers, etc.

Issue of search warrants.

31. If any Deputy Commissioner, Prohibition Officer, or Magistrate upon information, obtained and after such inquiry as he thinks necessary has reason to believe that an offence under sub-section (1) of section 4 has been committed, he may issue a warrant for the search for any liquor, intoxicating drug materials, still, utensil, implement or apparatus in respect of which the alleged offence has been committed. Any person who has been entrusted with the execution of such a warrant may detain and search and if he thinks proper, arrest any person found in the place searched, if he has reason to believe such person to be guilty of any offence under this Act:

Provided that every person arrested under this section shall be admitted to bail by the person arresting, if sufficient bail be tendered for his appearance either before a

Magistrate or a Police or Prohibition Officer as the case may be.

Before issuing such warrant, the Deputy Commissioner, Prohibition Officer or Magistrate shall examine the informant on oath and the examination shall be reduced into writing in a summary manner and be signed by the informant, and also by the Deputy Commissioner, Prohibition Officer or Magistrate.

Powers of entry and search without warrant.

32. Whenever a Deputy Commissioner, any Prohibition Officer not below such rank as the Government may determine, any Police Officer not below the rank of a Sub-Inspector, any officer in charge of a Police Station or any other paid or honorary officer authorised by the Government in this behalf has reason to believe that an offence under sub-section (1) of section 4 has been committed and that the delay occasioned by obtaining a search warrant under section 31 will prevent the execution thereof, he may, after recording his reason and the grounds of his belief, at any time by day or night enter and search any place and may seize anything found therein which he has reason to believe to be liable to confiscation under this Act, and may detain and search and, if he thinks proper, arrest any person found in such place whom he has reason to believe to be guilty of any offence under this Act:

Provided that every person arrested under this section shall be admitted to bail by such officer as aforesaid if sufficient bail be tendered for his appearance either before a Magistrate or before a Police or Prohibition Officer as the case may be.

Power to enter and inspect places of manufacture and sale.

33. The Deputy Commissioner, any Prohibition Officer not below such rank as the Government may determine or any Police or other paid or honorary officer authorised by the Government in this behalf, may enter and inspect, at any time by day or by night, any place in which it is reasonably suspected that any person draws toddy or carries on the manufacture of any other liquor or any intoxicating drug, or stores any liquor or intoxicating drug, and may enter and inspect, at any time, any place in which any liquor or intoxicating drug is reasonably suspected to be kept for sale by any person; and may examine, test, measure or weigh any material, still,

utensil, implement, apparatus, liquor or intoxicating drug found in such place.

Power to use force in case of resistance to entry.

34. If any officer empowered to make an entry under section 31, 32 or 33 cannot otherwise make such entry, it shall be lawful for him to break open any outer or inner door or window and to remove any other obstacles to his entry into any such place.

Arrest of offenders and seizure of contraband liquor and articles without warrant.

35. Any Prohibition Officer, any officer of the Police or Land Revenue Department, and any other person authorised in that behalf—

(*a*) may arrest without warrant any person found committing an offence punishable under sub-section (1) of section 4;

(*b*) may seize and detain any liquor, drug or other article which he has reason to believe to be liable to confiscation under this Act; and

(*c*) may search any person, vessel, vehicle, animal, package, receptacle or covering, upon whom, or in or upon which, he may have reasonable cause to suspect any such liquor, drug or other article to be, or to be concealed:

Provided that if the officer or person making the arrest under this section be not empowered under section 30 to admit to bail, the person arrested shall be forthwith forwarded to an officer so empowered, if such an officer is known to be within a distance of five miles from the place where such arrest took place. And it shall be the duty of such officer empowered as aforesaid to admit such person to bail if sufficient bail be tendered for his appearance before a Police or Prohibition Officer or Magistrate having jurisdiction to inquire into the case.

Arrest of persons refusing to give name or giving false name.

36. Any person, who may be accused or reasonably suspected of committing an offence against this Act, and who on demand made by any Prohibition Officer or any Officer of the Police or Land Revenue Department or by any other person authorized in that behalf refuses to give his name and residence or who gives a name or residence which such officer or person has reason to believe to be false, may be arrested by such officer or person in order that his name and residence may be ascertained.

(Chapter V—Powers, Duties and Procedure of Officers, etc.)

Searches how to be made.

37. All searches under the provisions of this Act shall be made in accordance with the provisions of the Code of Criminal Procedure.

Duty of officials of all departments and Local Bodies to assist.

38. Officials of all departments of the Government and of all Local Bodies shall be legally bound to assist any Prohibition or Police Officer in carrying out the provisions of this Act.

Offences to be reported, etc.

39. Every official employed by the Government or by any local body, other than a Police or Prohibition Officer, shall be bound to give immediate information at the nearest Police Station or to a Prohibition Officer, of all breaches of any of the provisions of this Act which may come to his knowledge, and all such officials shall be bound to take all reasonable measures in their power to prevent the commission of any such breaches which they may know or have reason to believe are about or likely to be committed.

Landholders and others to give information.

40. All landholders, proprietors, tenants, undertenants and cultivators who own or hold land or house, property on or in which there shall be any tapping for toddy or manufacture of liquors or intoxicating drugs shall in the absence of reasonable excuse be bound to give notice of the same to a Magistrate or to a Prohibition Officer or to an Officer of the Police or Land Revenue Departments immediately the same shall have come to their knowledge.

Persons arrested how to be dealt with.

41. (1) When any person is arrested under the provisions of sections 31, 32, 35 or 36, the person arresting him shall, unless bail shall have been accepted under the provisions of sections 31, 32 or 35, forthwith forward him to the nearest Police Station or to a Prohibition Officer, with a report of the circumstances under which such an arrest was made.

Procedure of Police Station Officer.

(2) On such person being brought to a Police Station as aforesaid, the officer in charge thereof shall either admit him to bail to appear when summoned before himself, or before the Prohibition Officer, if any, or any Police Officer within the limits of the jurisdiction of which Prohibition or Police Officer, the offence with which he is charged is suspected to have been committed, or in

default of bail, shall forward him in custody to such officer.

Procedure of Police or Prohibition Officer empowered to inquire

(3) On any such person being brought in custody before a Prohibition or Police Officer as aforesaid or appearing before such officer, on bail or when such officer as aforesaid has himself made the arrest, such officer shall hold such inquiry as he may think necessary and shall either release such person, or forward him in custody to, or admit him to bail to appear before the Magistrate having jurisdiction to inquire into or try the case:

Provided that if such inquiry is not commenced and completed on the day on which such person is arrested by or is brought or appears before such officer, he shall, if sufficient bail be tendered for the appearance of the person arrested, admit such person to bail to appear on any subsequent day before himself or any other officer having jurisdiction to inquire into the case.

Persons arrested to be admitted to bail.

42. It shall be the duty of any officer arresting any person under the powers conferred by section 31 or 32 and of any officer in charge of a Police Station or any Police or Prohibition Officer before whom a person arrested is brought or appears under the provisions of section 41 to release such person on bail if sufficient bail be tendered for his appearance before a Police or Prohibition Officer or before a Magistrate as the case may be.

Bond of accused and sureties.

43. (1) Before any person is released on bail, a bond in such sufficient but not excessive sum of money as the officer admitting him to bail thinks proper shall be executed by such person and by one or more sureties, conditioned that such person shall attend in accordance with the terms of the bond and shall continue to attend until otherwise directed by the Police or Prohibition Officer, before whom he was bailed to attend, or by the Magistrate, as the case may be:

Provided that the officer admitting any such person to bail may in his discretion dispense with the requirement of a surety or sureties to the bond executed by such person.

(2) The Government shall from time to time determine the form of the bond to be used in any local area.

(Chapter V—Powers, Duties and Procedure of Officers, etc.)

Procedure in case of default of person admitted to a bail to appear before Prohibition Officer.

44. When by reason of default of appearance of a person bailed to appear before a Police or Prohibition Officer, such officer is of opinion that proceedings should be had to compel payment of the penalty or penalties mentioned in the bond of the person bailed or of the surety or sureties, he shall forward the bond to the Magistrate having jurisdiction to inquire into or try the offence of which the person bailed was accused, and the Magistrate shall proceed to enforce the payment of the penalty or penalties in the manner provided by the Code of Criminal Procedure, for the recovery of penalties in the like case of default of appearance by a person bailed to appear before his own Court.

Power of Police or Prohibition Officers to summon witnesses.

45. Any Police or Prohibition Officer holding an inquiry in the manner provided in section 41 may summon any person to appear before himself to give evidence on such inquiry or to produce any document relevant thereto which may be in his possession or under his control:

Provided that no such officer shall so summon any person to appear before him if the journey to be made for complying with such summons exceeds ten miles by road or fifty miles by rail or such other limits as the Government may fix.

Terms of summons.

46. Every summons issued under section 45 shall state whether the person summoned is required to give evidence or to produce a document, or both, and shall require him to appear before the said officer at a stated time and place.

Examination of witnesses.

47. Persons so summoned shall attend as required and shall answer all questions relating to such inquiry put to them by such officer.[1]

When attendance of witnesses to be dispensed with, and procedure in such cases

48. It shall be lawful for Police or Prohibition Officer instead of summoning to appear before him any person who, from sickness or other infirmity, may be unable to do, or who by reason of rank or sex, it may not be proper to summon, to proceed to the residence of such person and there to require him to answer such questions as

1 Certain words omitted by Act XIV of 1951.

he may consider necessary with respect to such inquiry; and such person shall be bound so to answer accordingly, and the provisions of section 47 shall apply to such answers.

Powers of Police or Prohibition Officer to summon suspected persons.

49. Any Police or Prohibition Officer may after recording his reasons in writing, summon any person to appear before him whom he has good reason to suspect of having committed an offence under this Act. On such person appearing before such officer, the procedure prescribed by sections 41 to 48 shall become applicable.

The officer may also, if he considers it necessary for the investigation of the case, exercise the powers conferred by sections 45 to 48 before summoning the person suspected.

Law relating to criminal courts as to summoning of witnesses to apply.

50. The law for the time being in force as to summonses and compelling the attendance of persons summoned in criminal courts shall, so far as the same may be applicable, apply to any summons issued by a Police or Prohibition Officer and to any person summoned by him to appear under the provisions of this Act.

Report of Police or Prohibition Officer to give jurisdiction to competent Magistrate.

51. When a Police or Prohibition Officer forwards in custody any person accused of an offence under this Act to the Magistrate having jurisdiction to inquire into or try the case, or admits any such person to bail to appear before such Magistrate, such officer shall also forward to such Magistrate a report setting forth the name of the accused person and the nature of the offence with which he is charged and the names of the persons who appear to be acquainted with the circumstances of the case, and shall send to such Magistrate any article which it may be necessary to produce before him. Upon receipt of such report the Magistrate shall inquire into such offence and try the person accused thereof in like manner as if complaint had been made before him as prescribed in the Code of Criminal Procedure.

Powers of Police and Prohibition Officers to cause attendance of witnesses before Magistrate.

52. When a Police or Prohibition Officer forwards in custody any person accused of an offence against this Act to the Magistrate having jurisdiction to inquire into or try the case, or admits him to bail to appear before such

Magistrate, such officer shall exercise all the powers conferred by the Code of Criminal Procedure, on an officer in charge of a Police Station in respect to causing the appearance before such Magistrate of such persons acquainted with the facts and circumstances of the case as he considers it necessary that such Magistrate shall examine as witnesses for the prosecution of such case.

Accused not to be detained in custody for a longer period than twenty-four hours without special authority.

53. No person accused or suspected of having committed an offence under this Act shall be detained for a longer period than under all the circumstances of the case is reasonable; and such period shall not, in the absence of the special order of a Magistrate, whether having jurisdiction to try the case or not, exceed twenty-four hours, exclusive of the time necessary for the journey of such person to the place where a Police or Prohibition Officer may be and from thence to the Court having jurisdiction to try the case.

Police to take charge of articles seized.

54. All officers in charge of Police Stations shall take charge of and keep in safe custody pending the orders of a Magistrate or of a Prohibition Officer, all articles seized under this Act which may be delivered to them; and shall allow any Prohibition Officer who may accompany such articles to the Police Station, or who may be deputed for the purpose by his superior officer, to affix his seal to such articles and to take samples of and from them. All samples so taken shall also be sealed with the seal of the officer in charge of the Police Station.

Power of District Magistrate to transfer cases.

55. The District Magistrate shall have power to transfer any case under this Act pending inquiry or trial before any Magistrate or officer in the district to any other Magistrate or officer therein.

Operation of Code of Criminal Procedure.

56. Nothing contained in this Act, shall affect the operation of the Code of Criminal Procedure.

CHAPTER VI.

RULES AND NOTIFICATIONS.

Power to make rules.

57. (1) The Government may make rules for the purpose of carrying into effect the provisions of this Act.

(2) In particular and without prejudice to the generality of the foregoing provisions, the Government may make rules—

(*a*) for the issue of licenses and permits and the enforcement of the conditions thereof;

(*b*) prescribing the powers to be exercised and the duties to be performed by paid and honorary Prohibition Officers in furtherance of the objects of the Act;

(*c*) determining the local jurisdiction of Police and Prohibition Officers in regard to inquiries and the exercise of preventive and investigating powers;

(*d*) authorising any officer or person to exercise any power or perform any duty under this Act;

(*e*) prescribing the powers and duties of district, taluk and area prohibition committees and the members thereof and the intervals at which the members of taluk and area prohibition committees shall make their reports;

(*f*) regulating the delegation by the Commissioner or by the Deputy Commissioners or other District Officers of any powers conferred on them by or under this Act;

(*g*) regulating the cultivation of the hemp and cocoa plants, the collection of those portions of such plants from which intoxicating drugs can be manufactured and the manufacture of such drugs therefrom;

(*h*) declaring how denatured spirit shall be manufactured;

(*i*) declaring in what cases or classes of cases and to what authorities appeals shall lie from orders, whether original or appellate, passed under this Act or under any rule made thereunder, or by what authorities such orders may be revised,

(*Chapter VI—Rules and Notifications*
Chapter VII—Legal Proceedings.)

and prescribing the time and manner of presenting appeals, and the procedure for dealing therewith;

(*j*) for the grant of batta to witnesses and of compensation for loss of time to persons released under sub-section (3) of section 41 on the ground that they have been improperly arrested, and to persons charged before a Magistrate with offences under this Act and acquitted;

(*k*) regulating the powers of Police and Prohibition Officers to summon witnesses from a distance under section 45; and

(*l*) for the disposal of articles confiscated and of the proceeds thereof.

Publication of rules and notifications.

58. All rules made and notification issued under this Act shall be published in the Official Gazette and upon such publication shall have effect as if enacted in this Act.

CHAPTER VII.

Legal Proceedings.

Actions against the Govern-mnt, etc.

59. No actions shall lie against the Government or against any Prohibition, Police or other officer, for damages in any Civil Court for any act, *bona fide* done or ordered to be done in pursuance of this Act.

Courts to take Judicial notice of appoint-ments.

60. All courts shall take judicial notice of all notifications and orders conferring powers, imposing duties and making appointments under this Act.

SCHEDULE.

(See *section 2*)

Number	*Short title or subject*		*Extent of repeal*
V.	The Mysore Excise Act, 1901	...	The whole
IV.	The Mysore Excise (Amendment) Act,	1902 ...	"
V.	Do do	1904 ...	"
V.	Do do	1906 ...	"
VIII.	Do do	1913 ...	"
V.	Do do	1920 ...	"
III.	Do do	1923 ...	"
I.	The Excise Regulation, 1915, as continued by the Retrocession (Application of Laws) Act, 1947.		

MYSORE ACT No. XLIV OF 1948.

THE MYSORE HINDU SAGOTRA MARRIAGE VALIDATION ACT, 1948.

(Received the assent of His Highness the Maharaja on the 22nd day of July 1948.)

An Act to validate Sagotra Marriages among Hindus.

WHEREAS it is expedient to recognize and place beyond doubt the validity of Sagotra Marriages among Hindus;

It is hereby enacted as follows :—

1. (i) This Act may be called the Mysore Hindu Sagotra Marriage Validation Act, 1948.

(ii) It shall come into force at once.

(iii) It extends to the [1][whole of the State of Mysore except Bellary District] and applies also to all Hindu subjects of His Highness the Maharaja without and beyond [1][the State of Mysore except Bellary District.]

2. Notwithstanding any text, rule or interpretation of the Hindu Law or any custom or usage to the contrary no marriage between Hindus, which is otherwise valid, shall be, or be deemed ever to have been, invalid by reason only of the fact that the parties thereto belong or at any time belonged to the same gotra or pravara.

1. See the Mysore Adaptation of Laws Order, 1953.

MYSORE ACT No. XLVI OF 1948.

THE MYSORE SALES TAX ACT, 1948.

(AS AMENDED BY ACTS XLIX OF 1949, IV OF 1950, VI OF 1951, V OF 1952 AND 4 OF 1953.)

(Received the assent of His Highness the Maharaja on the 24th day of July 1948.)

An Act to provide for the levy of a tax on the sale of goods in [1][the State of Mysore except Bellary District.]

WHEREAS it is expedient to provide for the levy of a tax on the sale of goods in [1][the State of Mysore except Bellary District;]

It is hereby enacted as follows:—

Short title, extent and commencement.

1. (1) This Act may be called the Mysore Sales Tax Act, 1948.

(2) It extends to the [1][whole of the State of Mysore except Bellary District.]

(3) This section shall come into force at once, and the rest of this Act shall come into force on such date as the Government may, by notification in the official Gazette, appoint.

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context:—

(*a*) "agricultural or horticultural produce" shall not be deemed to include tea;

(*b*) "assessee" means a person by whom sales tax is payable;

1. See the Mysore Adaptation of Laws Order, 1953.

(*c*) "assessing authority" means any person authorised by the Government to make any assessment under this Act;

(*d*) "dealer" means any person who carries on the business of buying or selling goods;

Explanation.—A co-operative society, a club, a firm, or any association which sells goods to its members is a dealer within the meaning of this clause.

(*e*) "goods" means all kinds of movable property other than actionable claims, stocks and shares and securities and includes all materials, commodities and articles including those to be used in the construction, fitting out, improvement or repair of immovable property or in the fitting out, improvement or repair of movable property; and also includes all growing crops, grass and things attached to or forming part of the land which are agreed to be severed before sale or under the contract of sale;

(*f*) "license" means a license granted or renewed under this Act;

(*g*) "notification" means a notification published in the official Gazette;

(*h*) "prescribed" means prescribed by rules made under this Act;

(*i*) "registered dealer" means a dealer registered under this Act;

(*j*) "sale" with all its grammatical variations and cognate expressions means every transfer of the property in goods by one person to another in the course of trade or business for cash or deferred payment or other valuable consideration, and includes a transfer of property in goods involved in the execution of a works contract, but does not include a mortgage, hypothecation, charge or pledge;

Explanation.—1. A transfer of goods on hire purchase or other instalment system of payment shall, notwithstanding the fact that the seller retains the title in the goods as security for payment of the price, be deemed to be a sale.

[1][x x x x]

(*k*) "turnover" means the aggregate amount for which goods are either bought by or sold by a dealer, whether for cash or for deferred payment or other valuable consideration provided that the proceeds of the sale by a person of agricultural or horticultural produce grown by himself or grown on any land in which he has an interest whether as owner,

1. Explanation 2 omitted by Act V of 1952.

usufructuary mortgagee, tenant or otherwise, shall be excluded from his turnover;

Explanation.—Subject to such conditions and restrictions, if any, as may be prescribed in this behalf,—

(i) the amount for which goods are sold shall, in relation to a works contract, be deemed to be the amount payable to the dealer for carrying out such contract, *less* such portion as may be prescribed of such amount representing the usual proportion of the cost of labour to the cost of materials used in carrying out such contract;

(ii) the amount for which goods are sold shall include any sums charged for anything done by the dealer in respect of the goods sold at the time of or before the delivery thereof;

(iii) any cash or other discount on the price allowed in respect of any sale and any amount refunded in respect of articles returned by customers shall not be included in the turnover; and

(iv) where for accommodating a particular customer, a dealer obtains goods from another dealer and immediately disposes of the same to the said customer, the sale in respect of such goods shall be included in the turnover of the latter dealer but not in that of the former.

(*l*) "works contract" means any agreement for carrying out for cash or for deferred payment or other valuable consideration, the construction, fitting out, improvement or repair of any building, road, bridge or other immovable property or the fitting out, improvement or repair of any movable property; and

(*m*) "year" means the financial year.

Levy of taxes on sale of goods.

3. (1) Subject to the provisions of this Act—

(*a*) every dealer shall pay for each year a tax on his total turnover for such year; and

(*b*) the tax shall be calculated at the rate of three pies for every rupee on such turnover:

[1][Provided that in the case of textiles manufactured by mills and powerlooms the tax shall be calculated at the rate of six pies for every rupee on such turnover.]

[2][x x x x]

1. Inserted by Act IV of 1950.
2. The exception to sub-section (1) of section 3 omitted by Act IV of 1950.

[1][Provided further that,

(*a*) in the case of cigarettes which are sold by the first dealer—

(i) at less than three pies per cigarette and are to be sold at any retail point to the consumer at not more than three pies per cigarette, the rate of tax payable shall be three pies in the rupee of such turnover;

(ii) at less than six pies per cigarette and are to be sold at any retail point to the consumer at not more than six pies per cigarette, the rate of tax payable shall be ten per cent of such turnover;

(iii) at less than nine pies per cigarette and are to be sold at any retail point to the consumer at not more than nine pies per cigarette, the rate of tax payable shall be twenty per cent of such turnover;

(iv) not falling under item (i), (ii), or (iii), the rate of tax payable shall be thirty per cent of such turnover;

(*b*) in the case of cigars and cheroots which are sold by the first dealer—

(i) at less than two annas per cigar or cheroot and are to be sold at any retail point to the consumer at not more than two annas per cigar or cheroot,—the rate of tax payable shall be three pies in the rupee of such turnover;

(ii) not falling under item (i)—the rate of tax payable shall be thirty per cent of such turnover;

(*c*) in the case of cigarette tobacco and pipe tobacco which are sold by the first dealer, the rate of tax payable shall be thirty per cent of such turnover.]

(2) Subject as aforesaid, the sale of any of the goods mentioned below shall be subject to a tax at the rate specified in respect thereof, at such single point in the series of sales by successive dealers as may be prescribed; and the tax shall be paid by the dealer concerned on his turnover in each year relating to such goods, and shall be in addition

1. Added by Act 4 of 1953

to the tax to which he is liable under sub-section (1) on his total turnover for the year :—

Description of the goods.	*Rate of tax for every rupee in the turnover relating to such goods.*
(1)	(2)
(i) Motor vehicles including motor cars, motor taxicabs, motor cycles and cycle combinations, motor scooters, motorettes, motor omnibuses, motor vans and motor lorries.	
Chassis of motor vehicles.	
Component parts of motor vehicles.	Six pies
Articles (including rubber and other tyres and tubes and batteries) adapted for use as parts and accessories of motor vehicles, not being such articles as are ordinarily also used for other purposes than as parts or accessories of motor vehicles.	
(ii) Refrigerators and air-conditioning plants.	Six pies.
(iii) (*a*) Wireless reception instruments and apparatus and component parts thereof, including all electrical valves, accumulators, amplifiers and loudspeakers which are not specially designed for purposes other than wireless reception.	Three pies.
(*b*) Radio gramophones.	
(iv) (*a*) Cinematographic, photographic and other cameras, projectors and enlargers, lenses and other parts of and accessories to such cameras, projectors and enlargers : and films, plates, paper and cloth required for use therewith.	Three pies
(*b*) Binoculars and opera glasses.	
(v) All electrical goods, instruments, apparatus and appliances, including fans, and lighting bulbs, electrical, earthenware and porcelain, and all other accessories.	Three pies.
(vi) Any pen, pencil, or pen and pencil set sold for twenty rupees or more.	Three pies.
(vii) All clocks, time-pieces and watches and parts thereof.	Three pies.

(3) A dealer whose total turnover in any year is less than ten thousand rupees shall not be liable to pay any tax for that year under sub-section (1) or sub-section (2).

(4) For the purposes of this section and the other provisions of this Act, turnover shall be determined in

accordance with the rules contained in the Schedule to this Act :

Provided that the Government shall have the power to vary any part of the Schedule after duly notifying the changes in the official Gazette.

(5) The taxes under sub-sections (1) and (2) shall be assessed, levied and collected in such manner and in such instalments, if any, as may be prescribed :

Provided that—

(i) in respect of the same transaction of sale, the buyer or the seller, but not both, as determined by such rules as may be prescribed, shall be taxed ;

(ii) where a dealer has been taxed in respect of the purchase of any goods in accordance with the rules referred to in clause (i) of this proviso, he shall not be taxed again in respect of any sale of such goods effected by him.

(6) Subject to such rules as may be prescribed, the assessing authority may assess a dealer for any year as if his transactions in such year has been the same as in the previous year.

Application of the Act.

4. The provisions of section 3 of this Act shall not apply to the sale of [1] [motor spirit as defined in the Motor Spirit (Taxation on Sales) Act, 1949, and] any goods on which duty is or may be levied under the Mysore Excise Act, 1901, or the Opium Act, 1878, as in force in Mysore.

Exemptions and reductions of tax in certain cases.

5. Subject to such restrictions and conditions as may be prescribed, including conditions as to licenses and license fees :—

(i) the sale of cotton (including ginned cotton), of handspun yarn and of any cloth woven on handlooms wholly with handspun yarn by persons not dealing in cloth of any other description, shall be exempt from taxation under section 3, sub-section (1) ;

(ii) the sale of cotton yarn other than handspun yarn shall be liable to tax under section 3, sub-section (1), only at such single point in the series of sales by the successive dealers as may be prescribed and only at the rate of one half of one per cent of the turnover at that point ;

1. Inserted by Act XLIX of 1949.

(iii) the sale of any cloth woven on handlooms wholly or partly with mill yarn shall be exempt from taxation under section 3, sub-section (1), if the sale is to a wholesale or retail dealer in [1][the State of Mysore except Bellary District,] or if the sale is for delivery outside Mysore, and delivery is actually so made;

[2][(iii-*a*) the sale of textiles manufactured by powerlooms, other than mills, shall be exempt from taxation under section 3, sub-section (1), if the sale is to a wholesale or retail dealer in [1][the State of Mysore except Bellary District;]

(iii-*b*) the sale of textiles manufactured by mills shall be liable to tax under section 3, sub-section (1), only at such single point in the series of sales by successive dealers as may be prescribed;]

[3][(iii-*c*) the sale of cigars, cheroots, cigarettes, cigarette tobacco and pipe tobacco, shall be liable to tax under section 3, sub-section (1), only when such goods are first sold in [1][the State of Mysore except Bellary District;]

(iv) the sale of bullion and specie shall be liable to tax under section 3, sub-section (1), only at such single point in the series of sales by successive dealers as may be prescribed and only at the rate of one-fourth of one per cent of the turnover at that point;

(v) the sale of tea grown by the seller or grown on any land in which he has an interest, whether as owner, usufructuary mortgagee, tenant or otherwise, shall be exempt from taxation under section 3, sub-section (1), if the sale is for delivery outside [1][the State of Mysore except Bellary District] and delivery is actually so made;

(vi) the sale of hides and skins, whether tanned or untanned and of newspapers, that is to say, of periodical works containing public news or comments on public news, shall be liable to tax under section 3, sub-section (1), only at such single point in the series of sales by successive dealers as may be prescribed.

Power of Government to notify exemptions and reductions of tax.

6. (1) The Government may, by notification in the official Gazette, make an exemption, or reduction in rate, in respect of any tax payable under this Act—

(i) on the sale of any specified class of goods at all or at specified point or points in the series of sales by successive dealers; or

1. See the Mysore Adaptation of Laws Order, 1963.
2. Inserted by Act IV of 1960.
3. Sub-clause (iii-c) inserted by Act 4 of 1963.

(ii) by any specified class of persons, in regard to the whole or any part of their turnover.

(2) Any exemption from tax, or reduction in the rate of tax, notified under sub-section (1)—

(*a*) may extend to the [1][whole of the State of Mysore except Bellary District] or to any specified area or areas therein;

(*b*) may be subject to such restrictions and conditions as may be specified in the notification, including conditions as to license and license fees.

Liability to tax of persons not observing conditions of license, etc.

7. If any restrictions or conditions prescribed under section 5 or notified under section 6 are contravened or are not observed by a dealer, or in case a condition so prescribed or notified requires that a license shall be taken out or renewed, if a license is not taken out or renewed by the dealer or if any of the conditions of a license taken out or renewed by him are contravened or are not observed, the sales of the dealer, with effect from the commencement of the year in which such contravention or non-observance took place, may be assessed to tax or taxes under section 3, as if the provisions of section 5 or the notification under section 6, as the case may be, did not apply to such sales and notwithstanding that a license, if any, taken out or renewed by the dealer continues to be in force during the year.

Sale of certain goods for delivery outside Mysore.

8. In respect of such finished articles of industrial manufacture as may be notified by the Government and subject to such restrictions and conditions as may be prescribed, a rebate shall be allowed of one-half of the tax levied on sales of such articles for delivery outside [1][the State of Mysore except Bellary District] if such articles are actually so delivered.

Licensing and exemption of agents.

9. The Government may, on application and on payment of such fees as may be prescribed in that behalf, license any person under this section who for an agreed commission or brokerage buys or sells on behalf of known principals specified in his accounts in respect of each transaction and may exempt from the tax or taxes payable under section 3 such of his transactions as are carried out in accordance with the terms and conditions of his license:

Provided always that, save where the transaction consists of a sale by a grower of produce grown by him or on his land, no such exemption shall be given unless the amounts

1. See the Mysore Adaptation of Laws Order, 1958.

for which the goods concerned in such transactions are sold, are included in the turnover of the principals or of the dealers from whom purchases were made or would have been so included but for an exemption provided under this Act:

Provided further that the commission or brokerage agreed upon and specified in the accounts represents the entire remuneration payable to the agent, apart from legitimate incidental charges actually incurred by him and specified in the accounts, in respect of insurance, transport, loading and unloading, godown rent, interest, correspondence, telegrams, the use of the telephone, and the like:

Provided also that the burden of proving that a transaction is exempt, by virtue of this section from the tax or taxes payable under section 3, shall be on the licensee.

Registration of dealers.

10. (1) Every dealer whose turnover in any year is not less than seven thousand five hundred rupees shall, and any other dealer may, get himself registered under this Act, and for that purpose, shall submit an application for registration, to such person, in such manner, within such period, and accompanied by such fee not exceeding six rupees as may be prescribed.

(2) A dealer who has got himself registered in pursuance of sub-section (1) is entitled to have his registration cancelled, if he is able to establish to the satisfaction of the prescribed authority that his turnover in each of the two consecutive years was less than seven thousand five hundred rupees.

(3) A dealer shall, until his registration is cancelled, be liable to pay the fee prescribed as aforesaid, for every year subsequent to that in which he applied for registration.

Collection of tax by dealers.

11. (1) No person who is not a registered dealer shall collect any amount by way of tax under this Act; nor shall a registered dealer make any such collection except in accordance with such conditions and restrictions, if any, as may be prescribed.

(2) Every person who collects any amount by way of tax under this Act, shall pay over to the Government within such time and in such manner as may be prescribed, such collections as are in excess of the tax paid by him for the period during which the collections were made or, in case he has not paid any amount for the period in question, he

shall pay over to Government all the amounts so collected by him; and in default of such payment, the amounts may be recovered as if they were arrears of land revenue.

Procedure to be followed by assessing authority.

12. (1) Every dealer whose turnover is ten thousand rupees or more in a year shall submit such return or returns relating to his turnover in such manner, and within such periods as may be prescribed.

(2) (*a*) If the assessing authority is satisfied that any return submitted under sub-section (1) is correct and complete, he shall assess the dealer on the basis thereof.

(*b*) If no return is submitted by the dealer under sub-section (1) before the date prescribed or specified in that behalf or if the return submitted by him appears to the assessing authority to be incorrect or incomplete, the assessing authority shall assess the dealer to the best of his judgment:

Provided that before taking action under this clause the dealer shall be given a reasonable opportunity of proving the correctness and completeness of the return submitted by him.

Payment and recovery of tax.

13. The tax assessed under this Act shall be paid in such manner and in such instalments, if any, and within such time, as may be specified in the notice of assessment not being less than fifteen days from the date of service of the notice. In default of such payment the whole of the amount then remaining due may be recovered as if it were an arrear of land revenue.

Appeals.

14. (1) Any assessee objecting to an assessment made on him may, within thirty days from the date on which he was served with notice of assessment, appeal to such authority as may be prescribed:

Provided that no appeal shall be entertained under this sub-section unless it is accompanied by satisfactory proof of the payment of the tax admitted by the appellant to be due or of such instalments thereof as might have become payable, as the case may be.

(2) The appeal shall be in the prescribed form and shall be verified in the prescribed manner.

(3) The appellate authority may, after giving the appellant an opportunity of being heard, pass such orders on the appeal as such authority may think fit.

(4) Every order passed in appeal under this section shall, subject to the provisions of sections 15 and 16, be final.

Revision.

15. (1) The Government may in its discretion call for and examine the record of any order passed or proceedings recorded by any authority, officer or person under the provisions of this Act, including sub-section (2), for the purpose of satisfying itself as to the legality or propriety of such order or as to the regularity of such proceedings and may pass such order in reference thereto as it thinks fit.

(2) Powers of the nature referred to in sub-section (1) may also be exercised by such authority or officer and in such class of cases as may be prescribed, including cases where an inferior authority or officer has exercised it or his powers under this sub-section.

(3) The powers conferred under sub-sections (1) and (2) may be exercised by the Government or by the authority or officer concerned, as the case may be, *suo motu* at any time, or on application preferred within six months of the passing or recording of the order or proceeding in question.

(4) Nothing contained in this section shall apply to the orders or proceedings of any court or magistrate.

Statement of case to High Court.

16. (1) Within sixty days of the passing of an order by an appellate authority under sub-section (3) of section 14 or by a revising authority under sub-section (2) of section 15, affecting any liability of any dealer to pay tax under this Act, such dealer or such assessing authority as may be prescribed, may, by application in writing (accompanied where the application is made by a dealer by a fee of one hundred rupees), require the appellate or the revising authority, as the case may be, to refer to the High Court, any question of law arising out of such order and where the appellate or the revising authority, as the case may be, agrees, such authority shall draw up a statement of the case and refer it to the High Court.

(2) If for reasons to be recorded in writing the appellate or the revising authority, as the case may be, refuses to

make such reference, the applicant may, within thirty days of such refusal, either—

(*a*) withdraw his application (and if the applicant who does so is a dealer, the fee paid by him shall be refunded) or

(*b*) apply to the High Court against such refusal.

(3) If upon the receipt of an application under clause (*b*) of sub-section (2), the High Court is not satisfied that such refusal was justified, it may require the appellate or the revising authority, as the case may be, to state a case and refer it to the High Court and on receipt of such requisition the appellate or the revising authority, shall state and refer the case accordingly.

(4) If the High Court is not satisfied that the statements in a case referred under this section are sufficient to enable it to determine the question of law raised thereby, it may refer the case back to the appellate or revising authority, as the case may be, to make such additions thereto or alterations therein as the High Court may direct in that behalf.

(5) The High Court upon the hearing of any such case shall decide the question of law raised thereby, and shall deliver its judgment thereon containing the grounds on which such decision is founded and shall send to the appellate or revising authority, as the case may be, a copy of such judgment under the seal of the Court and the signature of the Registrar, and the appellate or revising authority shall dispose of the case accordingly.

(6) Where a reference is made to the High Court under this section, the costs including the disposal of the fee referred to in sub-section (1), shall be in the discretion of the Court.

(7) The payment of the amount, if any, of tax due in accordance with the order of the appellate or revising authority, as the case may be, in respect of which an application has been made under sub-section (1) shall not be stayed pending the disposal of such application or any reference made in consequence thereof, but if such amount is reduced as the result of such reference, the excess tax paid shall be refunded either by cash payment or, at the option of the dealer, by deduction of such excess from the amount of tax due in respect of any other period.

Accounts to be maintained.

17. Every registered dealer and every person licensed under this Act shall keep and maintain a true and correct account, showing the goods sold and bought by him and

the value thereof, goods of each of the kinds specified in section 3, sub-section (2), being shown separately; and in case the accounts maintained in the ordinary course, do not show the same in an intelligible form, he shall maintain a true and correct account in such form as may be prescribed in this behalf:

Provided that after the expiry of one year from the date of commencement of this Act, it shall be obligatory for a dealer to maintain his accounts in Kannada or English.

Powers to order production of accounts and powers of entry and inspection.

18. (1) Any officer empowered by the Government in this behalf, may for the purpose of this Act, require any dealer carrying on business in any kind of goods to produce before him the accounts and other documents, and to furnish any other information relating to such business.

(2) All accounts and registers maintained by dealers in the ordinary course of their business, the goods in their possession and their offices, shops, godowns, vessels or vehicles shall be open to inspection at all reasonable times by such officers as may be authorized in this behalf.

(3) Any such officer shall have power to enter, for the purpose referred to in sub-section (2), any office, shop, godown, vessel, vehicle or any other place in which business is done.

Act to apply to non-resident dealers with certain modifications and additions.

19. In the case of any person carrying on the business of buying or selling goods in [1][the State of Mysore except Bellary District] but residing outside Mysore, (hereinafter in this section referred to as a "non-resident"), the provisions of this Act shall apply subject to the following modifications and additions, namely:—

(i) In respect of the business of the non-resident, his agent residing in [1][the State of Mysore except Bellary District] shall be deemed to be the dealer.

(ii) The agent of a non-resident shall be assessed to tax or taxes under this Act at the rate or rates liable thereunder in respect of the business of such non-resident in which the agent is concerned, irrespective of the amount of the turnover of such business being less than the minimum specified in section 3, sub-section (3).

(iii) Without prejudice to his other rights, any agent of a non-resident who is assessed under this Act in respect of the business of such non-resident may retain out of any moneys payable to the non-resident by the agent, a sum

1. See the Mysore Adaptation of Laws Order, 1958.

equal to the amount of the tax or taxes assessed on or paid by the agent.

(iv) Where no tax would have been payable by the non-resident in respect of his business in [1][the State of Mysore except Bellary District] by reason of the turnover thereof being less than the minimum specified in section 3, sub-section (3), he shall be entitled to have the amount of the tax or taxes paid by his agent refunded to him on application made to the assessing authority concerned, or where more than one such authority is concerned, to such one of the authorities as may be authorised in this behalf by the Government by general or special order.

(v) Such application shall be made within twelve months from the end of the year in which payment was made by or on behalf of the non-resident of the tax or taxes or any part thereof.

Offences and penalties.

20. Any person who—

(*a*) wilfully submits an untrue return or fails to submit a return as required by the provisions of this Act or the rules made thereunder, or

(*b*) fails to pay within the time allowed, any tax assessed on him, or any fee due from him, under this Act, or

(*c*) prevents or obstructs inspection or entry by any officer authorised under section 18, in contravention of the terms thereof, or

(*d*) fraudulently evades the payment of any tax assessed on him, or any fee due from him, under this Act, or

(*e*) fails to submit an application for registration as required by section 10, sub-section (1), or

(*f*) collects any amount by way of tax under this Act, in contravention of the provisions of section 11, sub-section (2), or

(*g*) fails to pay the amounts specified in section 11, sub-section (2), within the prescribed time, or

(*h*) wilfully acts in contravention of any of the provisions of this Act,

shall, on conviction by a Magistrate of the first class, be liable to a fine which may extend to one thousand rupees and in the case of conviction under clauses (*b*), (*d*), (*f*) or (*g*), the Magistrate shall specify in the order the tax, fee or other amount which the person convicted has failed or evaded to pay or has wrongfully collected, and the tax, fee or amount so specified shall be recoverable as if it were a fine.

1. See the Mysore Adaptation of Laws Order, 1953.

Composition of offences.

21. The prescribed authority may accept from any person who has committed or is reasonably suspected of having committed an offence against this Act, by way of composition of such offence—

(*a*) where the offence consists of the failure to pay, or the evasion of, any tax recoverable under this Act, in addition to the tax so recoverable, a sum of money not exceeding one thousand rupees or double the amount of the tax recoverable, whichever is greater, and

(*b*) in other cases, a sum of money not exceeding one thousand rupees.

Assessments not to be questioned in Courts.

22. Save as provided in section 16, no assessment made and no order passed under this Act or the rules made thereunder by any assessing authority shall be called in question in any [1][x x] Court, and save as is provided in sections 14 and 15, no appeal or application for revision shall lie against any such assessment or order.

Bar of suits and proceedings in Court.

23. No prosecution, suit or other proceeding shall lie against any Government officer for anything in good faith done or intended to be done under this Act.

Disclosure of information by a public servant.

24. (1) All particulars contained in any statement made, return furnished or accounts or documents produced in accordance with this Act, or in any record of evidence given in the course of any proceedings under this Act other than proceedings before a Criminal Court shall, save as provided in sub-section (3), be treated as confidential, and notwithstanding anything contained in the Indian Evidence Act, 1872, no Court shall, save as aforesaid, be entitled to require any Government servant to produce before it any such statement, return, account, document or record or any part thereof, or to give evidence before it in respect thereof.

(2) If, save as provided in sub-section (3), any Government servant discloses any of the particulars referred to in sub-section (1), he shall be punishable with imprisonment which may extend to six months or with fine or with both.

[2][(3) Nothing in this section shall apply to the disclosure of any of the particulars referred to in sub-section (1);

1. The word "Civil" omitted by Act VI of 1951.

2. Substituted by Act VI of 1951.

(*a*) for the purposes of a prosecution under the Indian Penal Code, in respect of any statement, return, accounts, documents or evidence, or for the purposes of a prosecution under this Act; or

(*b*) to an officer of the Central Government, as may be necessary, for the purpose of enabling that Government to levy or realise any tax imposed by it.]

25. (1) The Government may make rules to carry out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for—

(*a*) all matters expressly required or allowed by this Act to be prescribed;

(*b*) the licensing of persons engaged in the sale of goods and the imposing of conditions in respect of the same for the purpose of enforcing the provisions of this Act and fees for licenses;

(*c*) the assessment to tax under this Act of businesses which are discontinued or the ownership of which has changed;

(*d*) the assessment to tax under this Act of businesses owned by minors and other incapacitated persons or by persons residing outside [1][the State of Mysore except Bellary District;]

(*e*) the assessment of a business owned by any person whose estate or any portion of whose estate is under the control of any receiver or manager (including any person whatever his designation who in fact manages property on behalf of another) appointed by or under any order of a Court;

(*f*) the assessment to tax under this Act of any turnover which has escaped assessment, and the period within which such assessment may be made not exceeding three years;

(*g*) the rectification of mistakes apparent from the record of any assessment, appeal or revision and the period within which such rectification may be made;

(*h*) compelling the submission of returns and the production of documents and enforcing the attendance of persons and examining them on oath or affirmation;

1. See the Mysore Adaptation of Laws Order, 1953.

(*i*) securing that returns furnished or accounts or documents produced or evidence of any kind given under this Act before any assessing authority or on appeal or revision from any decision of such authority are kept confidential;

(*j*) the duties and powers of officers appointed for the purpose of enforcing the provisions of this Act;

(*k*) generally regulating the procedure to be followed and the forms to be adopted in proceedings under this Act; and

(*l*) any other matter for which there is no provision or no sufficient provision in this Act and for which provision is, in the opinion of the Government, necessary for giving effect to the purposes of this Act.

(3) In making a rule under sub-section (1) or sub-section (2), the Government may provide that a person guilty of a breach thereof shall, on conviction by a Magistrate of the first class, be punishable with fine which may extend to one thousand rupees and, where the breach is a continuing one, with further fine which may extend to fifty rupees for every day after the first during which the breach continues.

(4) The power to make rules conferred by this section shall be subject to the condition of the rules being made after previous publication for a period of not less than four weeks.

(5) All rules made under this section shall be published in the Official Gazette, and upon such publication shall have effect as if enacted in this Act.

Power to remove difficulties.

26. If any difficulty arises in giving effect to the provisions of the Act, the Government may, as occasion may require, by order, do anything which appears to them necessary for the purpose of removing the difficulty.

Tax not leviable in certain cases.

27. [1][Notwithstanding anything contained in this Act—

(*a*) a tax on the sale or purchase of goods shall not be imposed under this Act,

(i) where such sale or purchase takes place outside the State of Mysore; or

1. Added by Act V of 1952.

(ii) where such sale or purchase takes place in the course of import of the goods into, or export of the goods out of, the territories of India ;

(*b*) a tax on the sale or purchase of any goods shall not be imposed where such sale or purchase takes place in the course of inter-State trade or commerce except in so far as Parliament may by law otherwise provide.

Explanation.—For the purposes of sub-clause (i) of clause (*a*), a sale or purchase shall be deemed to have taken place in the State in which the goods have actually been delivered as a direct result of such sale or purchase for the purpose of consumption in that State, notwithstanding the fact that under the general law relating to sale of goods the property in the goods has by reason of such sale or purchase passed in another State.]

THE SCHEDULE.

Rules for the Computation of turnover.

[1][1. (1) Save as provided in sub-rule (2) the gross turnover of a dealer shall be the amount for which goods are sold by him.]

(2) In the case of untanned hides and skins bought [2][by a tanner] in [3][the State of Mysore except Bellary District] the gross turnover of a dealer shall be the amount for which the goods are bought by him.

Explanation.—For the purposes of sub-rule (1), the amount for which goods are sold by dealer shall, in relation to a Works Contract, be deemed to be the amount payable to the dealer for carrying out such contract less a sum not exceeding such percentage of the amount payable as may be fixed by the Government, from time to time for different areas, representing the usual proportion in such areas of the cost of labour to the cost of materials used in carrying out such contract, subject to the following maximum percentages :—

		Per cent
(*a*) In the case of an Electrical Contract	...	[4][30]
(*b*) In the case of a Structural Contract	...	[4][85]
(*c*) In the case of a Sanitary Contract	...	33⅓
(*d*) In the case of other Contracts	...	30

2. (1) The tax or taxes under section 3 or 5 or the notification or notifications under section 6 (1) shall be levied on the net turnover of a dealer. In determining the net turnover the amounts specified in clauses (*a*) to (*k*) shall, subject to the conditions specified therein, be deducted from the gross turnover of a dealer :—

1. Substituted by Notification No. Fl. 1—S.T. 8-50-12, dated the 1st April, 1951.
2. Substituted by Notification No. Fl. 4974—S.T. 28-52-3, dated the 11th August 1952.
3. See the Mysore Adaptation of Laws Order, 1953.
4. Substituted by Notification No. Fl. 7033—S.T. 52-51-3, dated 27th February 1952.

(*The Schedule*)

(*a*) all amounts allowed as discount, provided that such discount is allowed in accordance with the regular practice of the dealer or is in accordance with the terms of a contract or agreement entered into in a particular case and provided also that the accounts show that the purchaser has paid only the sum originally charged less the discount;

(*b*) all amounts allowed to purchasers in respect of goods returned by them to the dealer, provided that the accounts show the date on which the goods were returned and the date on which and the amount for which refund was made or credit was allowed to the purchaser;

(*c*) all amounts for which the dealer sells articles which are not in his stock but which are obtained by him from another dealer specially to accommodate a particular customer and are immediately sold to such customer, provided that the sale is entered in the accounts then and there as an accommodation sale together with the name of the dealer from whom the articles were obtained and provided that the accommodation dealer does not make a profit out of the transaction;

(*d*) all amounts for which goods excluded from the operation of the Act under section 4 are sold, provided that separate accounts are kept for transactions in each of such goods;

(*e*) all amounts for which goods exempted under section 5 are sold, provided that the dealer is licensed under the Act in respect of such business and that the transactions are by virtue of the Act or these rules or the provisions of the license exempt from taxation under the Act;

(*f*) all amounts for which goods are sold or purchased by a person licensed under section 9, provided that such sales or purchases are exempted from taxation under the Act by virtue of the provisions of the Act or these rules or the terms of the license;

(*g*) all amounts falling under the following two heads, when specified and charged for by the dealer separately, without including them in the price of the goods sold:—

(i) freight;

(ii) charges for packing and delivery and other such like services;

(*h*) all amounts realised by the sale by a dealer of his business as a whole;

(*i*) the excise duty, if any, paid [1][by the dealer to the Central Government] in respect of the goods sold by him;

(*j*) all amounts for which salt is sold; and

(*k*) all amounts which a registered manufacturer of groundnut oil and cake may be entitled to deduct from his gross turnover under rule 3 subject to the conditions specified in that rule.

(2) In the case of dealers having more than one place of business the aggregate turnover of all such places of business shall be taken as the turnover of the business for the purpose of these rules. All returns

1. Substituted by Notification No. Fl. 4974—S.T. 28-52-3 dated 11th August 1952.

prescribed by these rules shall in such cases be submitted by the head office in [1][the State of Mysore except Bellary District] and shall include the turnover of all branches of the business.

Each branch shall also

(*a*) submit to the assessing authority of the area in which it is situated, a return of the turnover of the branch in the prescribed form ; and

(*b*) intimate to such authority the fact that the return of the turnover of its business is included in the return submitted by its head office and specify the name and address of such head office.

(3) For the purposes of determining whether a dealer is eligible for exemption under section 3 (3) only the net turnover as defined in sub-rule (1) shall be taken into consideration.

3. (1) Any dealer who manufactures groundnut oil and cake from groundnut and/or kernel purchased by him may, on application to the assessing authority having jurisdiction over the area in which he carries on his business, be registered as a manufacturer of groundnut oil and cake.

(2) Every such manufacturer shall be entitled to a deduction under clause (*k*) of sub-rule (1) of rule 2 equal to the value of the groundnut and/or kernel purchased and converted by him into oil and cake provided that the amount for which the oil is sold is included in his turnover.

Explanation.—For the purpose of this sub-rule—

(*a*) One hundred and forty-three lb. of groundnut shall be taken to be equivalent to 100 lb. of kernel;

(*b*) One hundred and forty-three lb. of groundnut or 100 lb. of kernel shall, when converted into oil, be taken to yield 43 lb. of oil ; and

(*c*) One candy of oil shall be taken to be equivalent to 500 lb. of oil.

(3) Every such manufacturer shall, not later than the last day of every quarter, submit a statement to the registering authority furnishing the following particulars in respect of transactions relating to the previous quarter :—

(i) the aggregate amount of groundnut and/or kernel purchased by him, and the total purchase price ; and

(ii) the quantity of the groundnut oil manufactured, the amount of which it was sold and the amount included in the turnover.

(4) For the purposes of sub-rule (2), the value of the groundnut and/or kernel shall be calculated on the price for which the manufacturer purchased the groundnut and/or kernel in the quarter to which his application for deduction relates or, if no purchase was made in that quarter in the last preceding quarter in which the manufacturer made the purchase.

(5) No deduction under clause (*k*) of sub-rule (1) of rule 2 shall be allowed in connection with the sale of groundnut cake.

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1. See the Mysore Adaptation of Laws Order, 1953.

MYSORE ACT No. XLVIII OF 1948.

THE MYSORE SUGAR FACTORY SUGAR-CANE CESS ACT, 1948.

(Received the assent of His Highness the Maharaja on the 24th day of July 1948.)

An Act to levy a cess on Sugar-cane crushed by Sugar Factories in [1][the State of Mysore except Bellary District.]

Preamble.

WHEREAS it is expedient to provide for the levy of a cess on sugar-cane crushed by certain factories in [1][the State of Mysore except Bellary District] ;

It is hereby enacted as follows :—

Short title, extent and commencement.

1. (1) This Act may be called the Mysore Sugar Factory Sugar-cane Cess Act, 1948.

(2) It extends to the [1] [whole of the State of Mysore except Bellary District ;]

(3) It shall come into force at once.

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context,—

(*a*) " Sugar Factory " means a factory as defined in the Mysore Factories Act, 1936, wherein or within the precincts of which the production of sugar or any process connected with the production of sugar is being or has been carried on with the aid of power ;

(*b*) " owner " includes any person expressly or impliedly authorised by the owner of a factory to be his agent in respect of such factory.

Imposition of cess.

3. There shall be levied and collected on all sugar-cane crushed by any Sugar Factory in [1] [the State of Mysore except Bellary District] a cess at a rate not exceeding rupees six per ton.

Explanation :—" Sugar-cane crushed " in this context includes all cane which a Sugar Factory crushed during the crushing season of the year commencing from the 1st day of August 1947.

1. See the Mysore Adaptation of Laws Order, 1963.

Recovery of cess with penalty.

4. (1) If any amount of cess payable under section 3 is not paid within the time fixed by a notice issued in accordance with the rules made in this behalf under this Act, it shall be deemed to be an arrear, and the authority to which such cess is payable, may, in lieu thereof, recover any sum, not exceeding double the amount of the cess unpaid, which such authority may in its discretion deem it reasonable to recover.

(2) An arrear of cess or any sum recoverable in lieu thereof under this section shall be recoverable as an arrear of land revenue and shall be recoverable in addition to, and not in substitution of any other penalty incurred under this Act.

Issue from factory.

5. (1) No sugar-cane shall be issued out of any factory except in accordance with the provisions of rules made under section 8 regulating such issue or until such rules are made, in accordance with the general or special orders of the Government.

(2) If any sugar-cane is issued out of any factory contrary to the provisions of sub-section (1), any person concerned in such issue shall be punishable with fine which may extend to one thousand rupees or to a sum equal to double the amount of the cess on the sugar-cane so issued, whichever is greater.

Bar of legal proceedings.

6. No suit, prosecution or other legal proceeding shall lie against any person for anything in good faith done or intended to be done under this Act.

Levy of cess or duty under other Acts not affected.

7. Nothing in this Act shall affect the operation of the provisions of any other Act and the levy of a cess hereunder is in addition to and not in lieu of any other duty, cess or rate or fine that may be leviable under any other law for the time being in force.

Power to make rules.

8. (1) The Government may, by notification in the Official Gazette, make rules for carrying out all or any of the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, the Government may make rules—

(*a*) imposing on owners of sugar factories a duty of furnishing returns and keeping records and books

and prescribing the form of such returns, records and books and the particulars to be contained therein and the manner in which the same are to be verified;

(*b*) regulating the issue of sugar-cane out of such factories;

(*c*) providing for the assessment and collection of the cess, the issue of notices requiring payment, the authority to whom such cess shall be payable and the recovery of arrears; and

(*d*) authorising and providing for the inspection of factories.

(3) Such rules may provide that any breach thereof shall be punishable with fine which may extend to five hundred rupees:

Provided that the breach of any rule made under clause (*b*) of sub-section (2) shall be punishable with the punishment provided for an offence under section 5.

THE MYSORE PREVENTION OF COW SLAUGHTER ACT, 1948.

ARRANGEMENT OF SECTIONS.

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1. Short title, extent and commencement.
2. Definitions.
3. Prohibition of cow slaughter.
4. Prohibition of export.
5. Establishment of institutions.
6. Levy of taxes or rates.
7. Seizure of cows.
8. Attempts and abetment.
9. Penalty.
10. General power of arrest without warrant.
11 Bar of legal proceedings.
12. Power to make rules or orders.
13. Power to grant exemption.

MYSORE ACT No. L OF 1948.

THE MYSORE PREVENTION OF COW-SLAUGHTER ACT, 1948.

(Received the assent of His Highness the Maharaja on the Twenty-fourth day of July 1948.)

An Act to Prevent Slaughter of Cows.

WHEREAS it is expedient to provide for the prevention of slaughter of cows, bulls, bullocks, buffaloes and calves in order to conserve the cattle wealth of the State;

It is hereby enacted as follows:—

Short title, extent and commencement.

1. (1) This Act may be called the Mysore Prevention of Cow Slaughter Act, 1948.

(2) It extends to the [1][whole of the State of Mysore except Bellary District.]

(3) It shall come into force at once.

2. In this Act:—

Definitions.

(*a*) "cow" includes bull, bullock, buffalo and calf;

(*b*) "export" means to take out from [1][the State of Mysore except Bellary District] to any place outside [1][the State of Mysore except Bellary District;]

(*c*) "institution" means an institution established for taking care of unprotected, infirm, disabled or diseased cows;

(*d*) "prescribed" means prescribed by rules under this Act.

Prohibition of cow slaughter.

3. Notwithstanding any custom, or usage, or law to the contrary, no person shall slaughter or otherwise intentionally kill any cow in any place in [1][the State of Mysore except Bellary District] except when it is certified by a qualified veterinarian not below the rank of a veterinary inspector that the cow is affected with rabies.

Prohibition of export.

4. No person shall export, or sell for export, any cow with a view to its being slaughtered outside [1][the State of Mysore except Bellary District]

Establishment of institutions.

5. (1) The Government may establish, or direct any local authority or private individuals or associations to establish, institutions at such places as may be deemed necessary for taking care of cows sent thereto.

1. See the Mysore Adaptation of Laws Order, 1963.

(2) The Government may make provision by rules for the proper management of the institutions mentioned above, for the care of cows therein and also for the class or variety of cows that may be admitted therein.

Levy of taxes or rates.

6. The Government, or, subject to the previous sanction of the Government, a local authority, may levy such taxes as may be prescribed for maintaining institutions established under this Act.

Seizure of cows.

7. (1) Any police officer, or such other officer or person as may be authorised by the Government or a local authority in this behalf, who finds any cow, unattended in any public place in circumstances which make him believe that it does not belong to any person, may seize such cow and remove it to the nearest institution.

(2) The officer in charge of any such institution may give away the cow to any person who proves to his satisfaction that he is the owner after recovering the maintenance charges, if any.

Attempts and abetment.

8. Any person who attempts to contravene, or abets or attempts to abet a contravention of, section 3 or section 4 shall be deemed to have contravened the said section.

Penalty.

9. Whoever contravenes the provisions of section 3 or section 4 shall be punished with imprisonment for a period not exceeding six months or with fine not exceeding five hundred rupees or with both.

General power of arrest without warrant.

10. Any police officer not below the rank of a Sub-Inspector may arrest without warrant any person who contravenes the provisions of section 3 or section 4.

Bar of legal Proceedings.

11. No suit, prosecution or other legal proceedings shall lie against any person for anything in good faith done or intended to be done under this Act.

Power to make rules or orders.

12. The Government may make rules or orders generally for the purpose of carrying into effect the provisions of this Act.

Power to grant exemption.

13. The Government may, by general or special order published in the Official Gazette, exempt from the operation of section 4 such cows or such classes of cows as may be specified in such order.

MYSORE ACT No. LI OF 1948.

THE MYSORE PREVENTION OF ANIMAL SACRIFICES ACT, 1948.

(Received the assent of His Highness the Maharaja on the Twenty-fifth day of July 1948.)

An Act to prevent Animal Sacrifices in connection with Hindu Temples.

WHEREAS it is expedient to provide for the prevention of animal sacrifices taking place in connection with Hindu temples; Preamble.

It is hereby enacted as follows :—

1. (1) This Act may be called the Mysore Prevention of Animal Sacrifices Act, 1948. Short title, extent and commencement.

(2) It extends to the [1][whole of the State of Mysore except Bellary District.]

(3) It shall come into force at once.

2. In this Act, unless there is anything repugnant in the subject or context,— Definitions.

(*a*) "animal" includes any animate being, which is not human, endowed with the power of voluntary motion;

(*b*) "precincts" in relation to a temple includes all lands and buildings near a temple, whether belonging to the temple or not, ordinarily being used for purposes connected with the worship of the temple, and in particular shall include the mantapams, prakarams, front yards and back yards of the temple by whatever name called, and also the ground on which the temple car ordinarily stands;

(*c*) "sacrifice" means the killing or maiming of any animal for the purpose of, or with the view to, propitiating or pleasing any deity;

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1. See the Mysore Adaptation of Laws Order, 1953.

(*d*) "temple" means a place by whatever name known, dedicated to, or for the benefit of, or used by any caste or class of Hindu community or by the Hindu community in general as a place of public religious worship (including subsidiary shrines and mantapams attached to such place).

Sacrifice inside temple or its precincts prohibited.

3. No person shall sacrifice any animal inside any temple or its precincts, or when a deity is being taken in procession in a temple car or otherwise before or near such car or such deity.

Service in any sacrifice prohibited.

4. No person shall officiate, perform or otherwise serve in any sacrifice in any temple or its precincts, or before or near a temple car or a deity, or offer to officiate or serve in any such sacrifice.

Land or building in temple precincts not to be allowed for sacrifice.

5. No person being in possession of any land or building forming part of the precincts of a temple shall allow any sacrifice to be performed on such land or in such building.

Abetment, etc.

6. Any person who attempts to contravene or abets or attempts to abet a contravention of section 3, section 4 or section 5 shall be deemed to have contravened the said section.

Penalty.

7. Whoever contravenes the provisions of this Act shall be punished with imprisonment which may extend to six months or with fine which may extend to five hundred rupees or with both.

General power to arrest without warrant.

8. Any police officer not below the rank of a Sub-Inspector may arrest without warrant any person who contravenes the provisions of this Act.

Power to make rules or orders.

9. The Government may make rules or orders generally for the purpose of carrying into effect the provisions of this Act.

THE MYSORE CO-OPERATIVE SOCIETIES ACT, 1948.

Arrangement of Sections.

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MYSORE ACT No. LII OF 1948.

THE MYSORE CO-OPERATIVE SOCIETIES ACT, 1948.

(AS AMENDED BY ACTS LXII OF 1949 AND 8 OF 1954.)

(Received the assent of His Highness the Maharaja on the 25th day of July 1948.)

An Act to amend and consolidate the law relating to Co-operative Societies in Mysore.

WHEREAS it is expedient to amend and consolidate the law relating to Co-operative Societies in Mysore;

It is hereby enacted as follows:—

PART I—GENERAL PROVISIONS.

PRELIMINARY.

Short title, extent and commencement.

1. (1) This Act may be called the Mysore Co-operative Societies Act, 1948.

(2) It extends to [1][the whole of the State of Mysore.]

(3) It shall come into force on the date of the passing thereof.

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context,—

(*a*) "bye-laws" means the bye-laws registered or deemed to be registered under this Act and for the time being in force and includes a registered amendment of the bye-laws;

(*b*) "committee" means the governing body of a registered society to whom the management of its affairs is entrusted;

(*c*) "member" includes a person joining in the application for the registration of a society and a person admitted to membership after registration in accordance with the bye-laws and any rule made under this Act;

(*d*) "financing bank" means a registered society, the main object of which is to lend money to other registered societies and includes a registered society which had among its objects the lending of money to registered societies;

(*e*) "officer" includes a chairman, secretary, treasurer, member of committee, or other person empowered under the

1. Substituted by Act 8 of 1954.

rules or the bye-laws to give directions in regard to the business of the society;

(*f*) "prescribed" means prescribed by rules made under this Act;

(*g*) "registered society" means a society registered or deemed to be registered under this Act;

(*h*) "Registrar" means a person appointed to perform the duties of a Registrar of Co-operative Societies under this Act; and

(*i*) "rules" means rules made under this Act.

OBJECTS.

Objects of Societies

3. A society shall consist of persons who have for their common object or objects some one or more of the following, namely:—

(1) the furtherance of thrift and providence among the members;

(2) the attraction of capital and the grant of credit to the members;

(3) the supply to members of raw material, seed or manure;

(4) the sale on behalf of members of agricultural produce or of manufactured goods;

(5) the manufacture of goods or growth of produce by the members co-operatively;

(6) the purchase of food-stuffs, clothing or other articles of consumption, or of animals, implements or other stock required in agriculture or industry and their retail sale to members;

(7) the purchase of machinery and its use in common by members;

(8) the building of houses or purchase of lands for members;

(9) the carrying out or development, by joint action, of an improvement whether agricultural or industrial;

(10) the insurance of the persons, families and property of the members including live-stock, co-operatively;

(11) any other object calculated to promote the economic interest of the members of a society in accordance with co-operative principles; and

(12) the facilitating of the operations of a society.

REGISTRATION.

The Registrar.

4. The Government may appoint a person to be Registrar of Co-operative Societies for the whole or any portion

of Mysore, or for any class of such societies and may appoint persons to assist such Registrar, and may by general or special order confer on any such persons all or any of the powers of a Registrar under this Act.

Liability of Members.

5. Subject to the provisions hereinafter contained, a society which has as its object some one or more of those specified in section 3 may be registered under this Act with or without limited liability :

Provided that the liability of a society of which a member is a registered society shall be limited.

Change of liability.

6. (1) Subject to the provisions of this Act and to any rules made in this behalf, a registered society may, with the previous sanction of the Registrar, change its liability from unlimited to limited :

Provided that—

(i) the society shall give notice in writing of its intention to change its liability to all its members and creditors ;

(ii) any member or creditor, shall, notwithstanding any bye-law or contract to the contrary, have the option of withdrawing his shares, deposits or loans, as the case may be, within three months of the service of such notice on him and the change shall not take effect until all such claims have been statisfied ; and

(iii) any member or creditor, who does not exercise his option within the period aforesaid, shall be deemed to have assented to the change.

(2) Notwithstanding anything contained in the provisos to sub-section (1), the change shall take effect at once if all the members and creditors assent thereto.

Restrictions on interest of member of a society with limited liability and a share capital.

7. Where the liability of the members of a society is limited by shares, no members other than a registered society shall—

(*a*) hold more than such portion of the share capital of the society, subject to a maximum of one-fifth, as may be prescribed by the rules, or

(*b*) have or claim any interest in the shares of the society exceeding one thousand rupees without the express sanction of the Government.

Conditions of Registration.

8. (1) No society, other than a society of which a member is a registered society, shall be registered under this Act, which does not consist of at least ten persons above the age of eighteen years.

(2) The word "limited" shall be the last word in the name of every society with limited liability registered under this Act.

Application for Registration.

9. (1) For purposes of registration an application to register shall be made to the Registrar.

(2) The application shall be signed.—

(*a*) in the case of a society of which no member is a registered society, by at least ten persons qualified in accordance with the requirements of section 8, sub-section (1); and

(*b*) in the case of a society of which a member is a registered society, by a duly authorised person on behalf of every such registered society, and where all the members of a society are not registered societies, by ten other members or when there are less than ten other members, by all of them.

(3) The application shall be accompanied by a copy of the proposed bye-laws of the society and the persons by whom or on whose behalf such application is made shall furnish such information in regard to the society as the Registrar may require.

Registration.

10. (1) If the Registrar is satisfied that a society has complied with the provisions of this Act and the rules, and that its proposed bye-laws are not contrary to the Act or to the rules, he may, if he thinks fit, register the society and its bye-laws.

(2) If the Registrar refuses to register a society an appeal shall lie to the Government within two months from the date of the communication by the Registrar of his refusal to register the society.

Evidence of Registration.

11. A certificate of registration signed by the Registrar shall be conclusive evidence that the society therein mentioned is duly registered, unless it is proved that the registration of the society has been cancelled.

Amendment of the bye-law of registered societies.

12. (1) No amendment of the bye-laws of a registered society shall be valid until the same has been registered under this Act, for which purpose a copy of the amendment shall be forwarded to the Registrar.

(2) If the Registrar is satisfied that any amendment of the bye-laws is not contrary to this Act or to the rules, he may, if he thinks fit, register the amendment.

(3) When the Registrar registers an amendment of the bye-laws of a registered society, he shall issue to the society a copy of the amendment certified by him, which shall be conclusive evidence that the same is duly registered.

(4) When the Registrar refuses approval to the making, alteration, or of abrogation of any bye-laws, an appeal shall lie to the Government within one month from the date of the communication by the Registrar of his refusal.

Division of societies.

13. (1) Any registered society may, at a meeting of its general body specially called for the purpose of which at least fifteen clear days' notice shall be given to its members, resolve to divide itself into two or more societies. The resolution (hereinafter in this section referred to as the preliminary resolution) shall contain proposals for the division of the assets and liabilities of the society among the new societies into which it is proposed to divide it and may prescribe the area of operations of, and specify the members who will constitute, each of the new societies.

(2) (i) A copy of the preliminary resolution shall be sent to all the members and creditors of the society.

(ii) Any member of the society may, notwithstanding any bye-law to the contrary, by notice given to the society within a period of three months from the date of his receipt of the preliminary resolution, intimate his intention not to become a member of any of the new societies.

(iii) Any creditor of the society may, notwithstanding any agreement to the contrary, by notice given to the society within the aforesaid period intimate his intention to demand a return of the amount due to him.

(3) After the expiry of three months from the receipt of the preliminary resolution by all the members and creditors of the society, a meeting of the general body of the society, of which at least fifteen clear days' notice shall be given to its members, shall be convened for considering the preliminary resolution. If, at such meeting, the preliminary resolution is confirmed by a majority of not less than two-thirds of the members present either without changes or with such changes as, in the opinion of the Registrar, are not material, he may, subject to the provisions of clause (5) and section 10, register the new societies and the bye-laws thereof. On such registration, the registration of the old society shall be deemed to have been cancelled.

The opinion of the Registrar as to whether the changes made in the preliminary resolution are or are not material shall be final and no appeal shall lie therefrom.

(4) At the meeting referred to in clause (3) provision shall be made by another resolution for—

(i) the payment of the share capital of all the members who have given notice under sub-clause (ii) of clause (2); and

(ii) the satisfaction of the claims of all the creditors who have given notice under sub-clause (iii) of clause (2):

Provided that no member or creditor shall be entitled to such repayment or satisfaction until the preliminary resolution is confirmed as provided in clause (3).

(5) If, within such time as the Registrar considers reasonable, the share capital of the members referred to in clause (4) is not repaid or the claims of the creditors referred to in the said clause are not satisfied, the Registrar may refuse to register the new societies.

(6) The registration of the new societies shall be a sufficient conveyance to vest the assets and liabilities of the original society in the new societies in the manner specified in the preliminary resolution as confirmed under clause (3).

Registrar's power to direct amendment of bye-laws.

14. (1) If it appears to the Registrar that an amendment of the bye-laws of a co-operative society is necessary or desirable in the interests of such society, he may,

in the manner prescribed by the rules in this behalf, call upon the society to make the amendment within such time he may specify.

(2) If the society fails to make the amendment within the time specified by the Registrar, he may, after giving the society an opportunity of being heard, register such amendment and forward to the society in the manner prescribed a copy of the amendment together with a certificate signed by him which shall be conclusive evidence that the amendment has been registered; and such amendments shall thereupon be binding on the society and its members.

(3) An appeal shall lie to the Government from any order of the Registrar passed under sub-section (2) within one month from the date of the communication by the Registrar of the registration of the amendment.

Rights and Liabilities of Members.

Exercise of rights of members.

15. No member of a registered society shall exercise the rights of a member unless or until he has made such payment to the society in respect of membership or acquired such interest in the society as may be prescribed by the rules or the bye-laws.

Votes of members.

16. (1) No member of any registered society shall have more than one vote in the affairs of the society provided that in the case of an equality of votes the chairman shall have a casting vote.

(2) No vote shall be given by proxy.

(3) A registered society which has invested any part of its funds in the shares of another society, may appoint any of its members not disqualified for appointment under any rules prescribed in that behalf to vote in the affairs of such other society.

Restrictions on the transfer of share or interest.

17. (1) The transfer or charge of the share or interest of a member in the capital of a registered society, shall be subject to such conditions as to maximum holding as may be prescribed by this Act or by the Rules.

(2) A member shall not transfer any share held by him or his interest in the capital of the society or any part thereof, unless—

(*a*) he has held such share or interest for not less than one year, and

(*b*) the transfer or charge is made to the society or to a member of the society.

DUTIES OF REGISTERED SOCIETIES.

Address of Societies.

18. Every registered society shall have an address, registered in accordance with the rules, to which all notices and communications may be sent, and shall send to the Registrar notice of every change thereof.

Copy of Act, Rules and Bye-laws open to inspection.

19. Every registered society shall keep a copy of this Act, of the rules governing such society and of its bye-laws open to inspection free of charge at all reasonable times at the registered address of the society.

Audit.

20. (1) The Registrar shall audit or cause to be audited by some person authorised by him or by general or special order in writing in this behalf, the accounts of every registered society once at least in every year.

(2) The audit under sub-section (1) shall include—

(*a*) a verification of the cash balance and securities;
(*b*) a verification of the balances at the credit of the depositors and creditors and of the amounts due by the society's debtors or of such proportion thereof as may be fixed by the Registrar;
(*c*) an examination of overdue debts, if any;
(*d*) a valuation of the assets and liabilities of the society;
(*e*) an examination of the transactions of the society;
(*f*) an examination of the transactions with the society of the members of its Committee;
(*g*) an examination of the statement of accounts of the society to be prepared by the Committee in such form as may be prescribed;
(*h*) a certification of the profits actually realised; and
(*i*) any other matter that may be prescribed by rules.

(3) The Registrar or the person authorised by him under sub-section (1) shall, at all reasonable times, have free access to the books, accounts, documents, securities, cash and other properties belonging to or in the custody of the society and may summon any person in possession or responsible for the custody of any such books, accounts, documents, securities, cash or other properties to produce the same at any place at the headquarters of the society or any branch thereof.

(4) Every officer or member of the society shall furnish such information in regard to the transactions and working of the society as the Registrar or the person authorised by him under sub-section (1) may require.

(5) The statement of accounts as audited under sub-section (2), together with the modifications, if any, made therein by the Registrar, shall be final and binding on the society.

PRIVILEGES OF REGISTERED SOCIETIES.

Societies to be bodies Corporate.

21. The registration of a society shall render it a body corporate by the name under which it is registered with perpetual succession and a common seal, and with power to hold property, to enter into contracts, to institute and defend suits and other legal proceedings and to do all things necessary for the purpose of its constitution.

Certain debts due to society— a first charge.

22. (1) Subject to any prior claim of the Government in respect of land revenue or any money recoverable as land revenue or of a landlord in respect of rent or any money recoverable as rent, any debt or outstanding demand due to a registered society by any member, past member or the estate of a deceased member shall be a first charge;

(*a*) If the debt or demand is due in respect of the supply of, or any loan to provide the means of paying for, seed, manure, labour, subsistence, irrigation facilities, fodder for cattle or any other thing incidental to the conduct of agricultural operations, upon the crops or other agricultural produce of such member or past member or belonging to the estate of such deceased member, at any time within *two years* from the date of such supply or loan;

(*b*) If the debt or demand is due in respect of the supply of, or any loan for the purchase of cattle, agricultural implements or warehouses for the storage of agricultural produce in the manner and to the extent aforesaid upon the crops or agricultural produce of such member, or past member or belonging to the estate of such deceased member and also upon the cattle, agricultural implements or warehouses thus supplied or purchased in whole or in part from any such loan;

(*c*) If the debt or demand is due in respect of the supply of, or any loan for the purchase of raw materials, industrial implements, machinery, workshops, warehouses or business premises—upon the raw materials or other things supplied or purchased by such member, past member or deceased member in whole or in part from any such loan and also upon any articles manufactured from raw materials or with implements or machinery so supplied or purchased in whole or in part from any such loan ; and

(*d*) If the debt or demand is due in respect of any loan for the purchase or redemption of land—upon the land purchased or redeemed by such member, past member or deceased member in whole or in part from any such loan;

(*e*) If such debt or demand is due in respect of any loan for the purchase or construction of any house or building or any portion thereof or in respect of the supply of materials for such construction, upon the house or building so purchased or constructed by such member, past member or deceased member from any such loan or material ;

(2) Nothing in clauses (*a*), (*b*), (*c*), (*d*) or (*e*) of sub-section (1) shall affect the claims of any *bona fide* purchaser or transferee for value without notice of any such crops or other agricultural produce, fodder, cattle, agricultural produce or industrial implements, machinery, raw materials, workshops, warehouses, premises, manufactured articles, houses, buildings or land.

Charge and set-off in respect of shares or interest of member.

23. A registered society shall have a charge upon the share or interest in the capital and on the deposits of a member, deceased member, or past member and upon any dividend, bonus or profits payable to a member, deceased member or past member in respect of any debt due from such member, deceased member or past member to the society, and may set-off any sum credited or payable to a member, deceased member or past member in or towards payment of any such debt.

Agreements with employee for deductions to be paid to society permitted.

24. (1) A member of a society may execute an agreement in favour of the society providing that his employer shall be competent to deduct from the salary or wages payable to him by the employer such amount as may be

specified in the agreement and to pay the amount so deducted to the society in satisfaction of any debt or other demand owing by the member to the society.

(2) On the execution of such agreement the employer shall, if so required by the society by a requisition in writing and so long as such a demand or any part of it remains unpaid, make the deduction in accordance with the agreement and pay the amount so deducted to the society.

Shares or interest not liable to attachment.

25. Subject to the provisions of section 23, the share or interest of a member in the capital of a registered society shall not be liable to attachment or sale under any decree or order of a Court of Justice in respect of any debt or liability incurred by such member, and a Receiver appointed under the Mysore Insolvency Act, 1911, shall not be entitled to or have any claims on such share or interest.

Transfer of interest on death of member.

26. (1) On the death of a member, a registered society may transfer the share or interest of the deceased member to the person nominated in accrodance with the rules made in this behalf, or, if there is no person so nominated, to such person as may appear to the committee to be the heir or legal representative of the deceased member, or pay to such nominee, heir or legal representative, as the case may be, a sum representing the value of such member's share or interest, as ascertained in accordance with the rules or bye-laws.

(2) A registered society may pay all other moneys due to the deceased member from the society to such nominee, heir or legal representative, as the case may be.

(3) All transfers and payments made by a registered society in accordance with the provisions of this section shall be valid and effectual against any demand made upon the society by any other person.

Liability of past member.

27. The liability of a past member for the debt of a registered society as they existed at the time when he ceased to be a member shall continue for a period of two years from the date of his ceasing to be a member.

Liability of the estate of deceased member.

28. The estate of a deceased member shall be liable for a period of two years from the time of his decease for the debts of a registered society as they existed at the time of his decease.

Register of members.

29. Any register or list of members or shares kept by any registered society shall be *prima facie* evidence of the following particulars entered therein :—

(*a*) the date at which the name of any person was entered in such register or list as a member;

(*b*) the date at which any such person ceased to be a member.

Mode of proof of entries in societies' books.

30. A copy of any entry in a book of a registered society regularly kept in the course of business, shall, if certified in such manner as may be prescribed by the rules, be received in any suit, or legal proceeding as *prima facie* evidence of the existence of such entry, and shall be admitted as evidence of the matters, transactions and accounts therein recorded in every case where, and to the same extent as, the original entry itself is admissible.

Exemption from compulsory registration of instruments relating to shares and debentures of registered society.

31. Nothing in section 17, clauses (*b*) and (*c*) of the Mysore Registration Act, I of 1903, shall apply to—

(1) any instrument relating to shares in a registered society, notwithstanding that the assets of such society consist in whole or in part of immovable property; or

(2) any debenture issued by any such society and not creating, declaring, assigning, limiting or extinguishing any right, title or interest to or in immovable property except in so far as it entitles the holder to the security afforded by a registered instrument whereby the society has mortgaged, conveyed or otherwise transferred the whole or part of its immovable property or any interest therein to trustees upon trust for the benefit of the holders of such debentures; or

(3) any endorsement upon or transfer of any debenture issued by any such society.

Power to exempt from stamp-duty and registration fees.

32. (1) The Government, by notification in the official Gazette, may, in the case of any registered society or class of registered societies, remit—

(*a*) any tax payable to Government or to a local authority in respect of the profits of the society, or of the dividends or other payments received by the members of the society on account of profits;

(*b*) the stamp-duty with which, under any law for the time being in force, instruments executed by or on behalf of a registered society or by an officer or

member and relating to the business of such society or any class of such instruments, are respectively chargeable;

(*c*) any fee payable under the law of registration for the time being in force.

PROPERTY AND FUNDS OF REGISTERED SOCIETIES.

Restriction of loans.

33. (1) A registered society shall not make loan to any person other than a member provided that, with the consent of the Registrar, a registered society may make loans to another registered society.

(2) The Government may, by general or special order, prohibit or restrict the lending of money on the security of movable or immovable property or any kind thereof by any registered society or class of registered societies.

Restrictions on borrowing.

34. A registered society may receive deposits and loans from members without restriction, but it shall not receive deposits and loans from persons, who are not members except to such extent and under such conditions as may be provided by the rules or bye-laws.

Restrictions on other transactions with non-members.

35. Save as provided in sections 33 and 34, the transactions of a registered society with persons other than members shall be subject to such prohibitions, and restrictions, if any, as the Government may, by rules prescribe.

Deposit of society's funds.

36. A registered society may invest or deposit its funds—

(*a*) in the Government Savings Bank, or

(*b*) in the Post Office Savings Bank, or

(*c*) in the shares or on the security of any other society, provided that no such investment shall be made in the shares of any society with unlimited liability, or

(*d*) with any Bank or person carrying on the business of banking approved for this purpose by the Registrar, or

(*e*) in any other mode permitted by the rules.

Funds not to be divided by way of profits.

37. No part of the funds of registered society shall be divided by way of bonus or dividend or otherwise among its members:

Provided that after at least one-fourth of the net profits in any year have been carried to a reserve fund, payments from the remainder of such profits and from any profits of past years available for distribution may be made among

the members to such extent and under such conditions as may be prescribed by the rules or bye-laws.

Contribution to charitable purposes.

38. Any registered society may, with the sanction of the Registrar, after one-fourth of the net profits in any year has been carried to a reserve fund, contribute an amount not exceeding fifteen per cent of the remaining net profits to any charitable purpose.

Explanation.—Charitable purpose in this section includes the relief of the poor, education, medical relief and the advancement of any other object of public utility but does not include a purpose which relates exclusively to religious teaching or worship.

INQUIRY AND INSPECTION.

Inquiry by the Registrar.

39. (1) The Registrar may, of his own motion and shall on the application of the majority of the committee or of not less than one-third of the members, hold an inquiry or direct some person authorised by him by order in writing in accordance with the rules made in this behalf to hold an enquiry into the constitution, working and financial condition of a registered society.

(2) The Registrar or the person authorised by him under sub-section (1) shall have the following powers, namely:—

(*a*) he shall, at all reasonable times, have free access to the books, accounts, documents, securities, cash and other properties belonging to or in the custody of the society and may summon any person in possession or responsible for the custody of any such books, accounts, documents, securities, cash or other properties, to produce the same at any place at the headquarters of the society or any branch thereof;

(*b*) he may summon any person who, he has reason to believe, has knowledge of any of the affairs of the society to appear before him at any place at the headquarters of the society or any branch thereof and may examine such person on oath;

(*c*) (i) he may, notwithstanding any rule or bye-law prescribing the period of notice for a general meeting of the society, require the officers of the society to call a general meeting at such time and place at the headquarters of the society or any branch thereof and to determine such matters

as may be directed by him. If the officers of the society refuse or fail to call a meeting, he shall have power to call it himself;

(ii) any meeting called under clause (i) shall have all the powers of a general meeting called under the bye-laws of the society and its proceedings shall be regulated by such bye-laws;

(iii) when an enquiry is made under this section, the Registrar shall communicate the result of the enquiry to the society concerned and to the financing bank, if any, to which the society is indebted.

Inspection of books of indebted society.

40. (1) The Registrar may, of his own motion or on the application of a creditor of a registered society, inspect or direct some person authorised by him in this behalf by a general or special order in writing to inspect the books of the society and the Registrar or the person so authorised shall have all the powers conferred by sub-clauses (*a*) and (*b*) of sub-section (2) of section 39, except the power to examine on oath.

(2) No inspection on the application of a creditor shall be made or directed under sub-section (1) unless such creditor—

(*a*) satisfies the Registrar that the debt is a sum then due, and that he has demanded payment thereof and has not received satisfaction within a reasonable time; and

(*b*) deposits with the Registrar such sum as security for the costs of the proposed inspection as the Registrar may require.

(3) When an inspection is made under sub-section (1), the Registrar shall communicate the results of such inspection to the creditor and to the financing bank if any, to which the society is indebted.

Inspection of books by Deputy Commissioner.

(4) The Deputy Commissioner of the District in which the society is situated may, at any time, inspect the books, accounts, papers, cash and securities of the society and every officer and member of the society shall furnish such information in regard to the transaction and working of the society as the Deputy Commissioner may require and the result of such inspection should be communicated to the Registrar.

Inspection of books by financing bank.

41. A financing bank shall have the right to inspect the books of any registered society which is indebted to it. The inspection may be made either by an officer of the financing bank or by a member of its paid staff certified by the Registrar as competent to undertake such inspection. The officer or member so inspecting shall, at all reasonable times, have free access to the books, accounts, documents, securities, cash and other properties belonging to or in the custody of the society and may also call for information, statements, and returns as may be necessary to ascertain the financial condition of the society and the safety of the sums lent to it by the financing bank.

Costs of inquiry and inspection.

42. Where an enquiry is held under section 39 or an inspection is made under section 40, the Registrar may, after giving the parties an opportunity to be heard, apportion the costs or such part of the costs as he may think right between the society, the member or creditor demanding an enquiry or inspection and the officers or former officers of the society.

Recovery of costs.

43. Any sum awarded by way of cost under section 42 may be recovered on application to a Magistrate having jurisdiction in the place where the person from whom the money is claimable actually and voluntarily resides or carries on business by the distress and sale of any movable property within the limits of jurisdiction of such Magistrate belonging to such person.

SUPERSESSION OF COMMITTEE OF SOCIETY.

Supersession of Committee.

44. (1) If, in the opinion of the Registrar, the committee of any registered society is not functioning properly, he may after giving an opportunity to the committee to state its objections, if any, and after considering the objections raised, call upon the members of the society to appoint another committee in such time as may be fixed by him. If the members fail to appoint a committee which, in the opinion of the Registrar, is likely to function satisfactorily and the Registrar is of opinion that, in the circumstances of the case, it is undesirable to order the cancellation of the registration of the society, he may, by order in writing, dissolve the committee and appoint a suitable person or persons to manage the affairs of the society for a specified period not exceeding one year. The period specified in such order may, at the discretion

of the Registrar, be extended from time to time, provided that such order shall not remain in force for more than two years in the aggregate.

(2) The person or persons so appointed shall have power, subject to the control of the Registrar, to recover the assets and discharge the liabilities of the society and take such action as may be required in its interests.

(3) The Registrar may fix the remuneration payable to the person or persons so appointed. The amount of such remuneration and other costs, if any, incurred in the management of the society shall be payable from its funds.

(4) The person or persons so appointed shall, at the expiry of the period of his or their appointment, arrange for the constitution of a new committee in accordance with the bye-laws of the society.

(5) Before taking action under sub-section (1) in respect of any society, the Registrar shall, if the society is indebted to a financing bank, consult such bank regarding such action and the provision to be made for the management of the affairs of the society.

(6) Any member of the society may, within one month from the date of an order passed by the Registrar under sub-section (1), appeal from such order to the Government.

(7) Nothing in this section shall be deemed to affect the powers of the Registrar to wind up the society under section 45.

Winding up and Dissolution of Society.

Order for winding up.

45. (1) If the Registrar, after an enquiry has been held under section 39 or after an inspection has been made under section 40 or section 41 or on reciept of an application made by three-fourths of the members of a registered society or of his own motion in the case of a society which has not commenced working, or has ceased working, or has share capital or members' deposits not exceeding five hundred rupees, or has ceased to comply with any condition as to registration in this Act or in the rules or bye-laws, is of opinion that the society ought to be dissolved, he may issue a notice to the society intimating the society of his intention to order that the society be wound up and specifying the grounds for the proposed order,

(2) After the expiry of two months from the date of notice mentioned in sub-section (1) above, and on a consideration of the objections, if any, to the proposed order, received from the members of the society, the Registrar may by an order in writing direct that the society be wound up.

(3) A copy of such order shall be communicated to the society and to the financing bank, if any, of which the society is a member.

(4) Any member of the society may within two months from the date of any order made under sub-section (2) appeal from such order to Government.

(5) Where no appeal is presented within two months from the date of making the order under sub-section (2) above, the order shall take effect on the expiry of that period.

(6) Where an appeal is presented within two months, the order shall not take effect until it is confirmed by the Government.

Cancellation of registration of society.

46. Where it is a condition of the registration of a society that it should consist of at least ten members, the Registrar may, if at any time it is proved to his satisfaction that the number of the members has been reduced to less than ten, by order in writing, direct that the society shall be wound up.

Cancellation of the winding up order.

47. (1) Where the Registrar has passed an order for the winding up of a society either under section 45 or section 46, he may cancel the same, in any case where, in his opinion, the society should continue to exist.

Cancellation of registration of society and effect of cancellation.

(2) In any other case, the Registrar, shall, after considering the report of the Liquidator, if any, cancel the registration of the society and the society shall then cease to exist as a corporate body.

Appointment of a Liquidator.

48. (1) Where the Registrar has passed an order under section 45 or section 46 for the winding up of a co-operative society, he may forthwith appoint a competent person to be liquidator and fix his remuneration and such person, notwithstanding anything in section 45 relating to the time when the order for winding up shall take effect, shall have power to take immediate possession of all assets belonging to the society and of all books, records and other documents pertaining to the business thereof and to carry

on the business of the society so far as may be necessary for the beneficial winding up of the same.

Powers of a Liquidator.

(2) A liquidator appointed under sub-section (1) shall, subject to the Rules and under the general direction and control of the Registrar, as soon as the order of winding up takes effect, have power—

(*a*) to institute and defend suits and other legal proceedings on behalf of the society by his name of office;

(*b*) to determine from time to time the contributions to be made by the members or past members, the estates or nominees, heirs or legal representatives of deceased members or by any officer or past officer of the society, respectively, to the assets of the society, such contributions including debts due from such members or persons; to revise any order of contributions until the winding up is completed and to realise such contributions:

Provided that the liquidator shall not determine the contribution, debt or assets to be recovered from any person unless an opportunity of being heard has been given to such person;

(*c*) to refer disputes to the Registrar under section 52 of the Act;

(*d*) to investigate all claims against the society and subject to the provisions of this Act, to decide questions of priority arising between claimants;

(*e*) to determine by what persons and in what proportions the costs of the liquidation are to be borne; and;

(*f*) to give such directions in regard to the collection and distribution of the assets of the society as may appear to him to be necessary for winding up the affairs of the society.

(3) Any person aggrieved by an order of the liquidator may appeal to the Court of the District Judge having jurisdiction over the area in which the headquarters of the society are situated by application made by him within two months from the date of the receipt of the order by him.

(4) Orders made under this section shall on application be enforced as follows:—

(*a*) When made by a liquidator by any Civil Court having local jurisdiction in the same manner as

the decree of such Court, or by the Deputy Commissioner of the District according to the law and under the rules for the time being in force for the recovery of arrears of land revenue;

(*b*) When made by the Court of the District Judge in the matter of any such appeal aforesaid, in the same manner as a decree of such Court made in any suit pending therein.

(5) Save in so far as is hereinbefore expressly provided, no Civil Court shall have any jurisdiction in respect of any matter connected with the dissolution of a society under this Act.

SURCHARGE AND ATTACHMENT.

Surcharge.

49. (1) Where in the course of an audit under section 20 or an enquiry under section 39 or an inspection under section 40 or the winding up of a society, it appears that any person who has taken part in the organisation or management of the society or any past or present officer of the society has misappropriated or fraudulently retained any money or other property or been guilty of breach of trust in relation to the society, the Registrar may, of his motion or on the application of the committee or liquidator or of any creditor or contributory, examine into the conduct of such person or officer and make an order requiring him to repay or restore the money or property or any part thereof with interest at such rate as the Registrar thinks just or to contribute such sum to the assets of the society or by way of compensation in respect of the misappropriation, fraudulent retainer or breach of trust as the Registrar thinks just.

(2) The order of the Registrar under sub-section (1) shall be final unless it is set aside by the District Court having jurisdiction over the area in which the headquarters of the society are situated on application made by the party aggrieved within three months of the date of receipt of the order by him.

(3) Any sum ordered under this section to be repaid to a society or recovered as a contribution to its assets may be recovered on a requisition being made in this behalf to the Deputy Commissioner by the Registrar in the same manner as arrears of land revenue.

(4) This section shall apply notwithstanding such person or officer may have incurred criminal liability by his act.

50. Where the Registrar is satisfied on the affidavit of the liquidator or otherwise that any person with intent to defeat or delay the execution of any order that may be passed against him under clause (*b*) of sub-section (2) of section 48 or under section 49— Attachment of property.

(*a*) is about to dispose of the whole or any part of his property, or

(*b*) is about to remove the whole or any part of his property from the jurisdiction of the Registrar,

the Registrar may, unless adequate security is furnished, direct the conditional attachment of the said property or such part thereof as he thinks necessary and such attachment shall have the same effect as if it had been made by a competent civil court:

Provided, however, that if during the continuance of conditional attachment the party furnishes adequate security, the attachment so placed shall be withdrawn.

AMALGAMATION.

51. (1) Any two or more registered societies may by resolutions of both or all such societies passed and registered in accordance with rules made by Government in this behalf become amalgamated together as one registered society with or without any dissolution or division of the funds of such societies or either of them and the properties of such societies shall become vested in the amalgamated society without the necessity of any form of conveyance other than that contained in the resolution amalgamating the societies. Amalgamation.

(2) Any registered society may, by a resolution passed and registered in like manner, transfer its engagements to any other registered society which may undertake to fulfil the engagements of such society.

(3) An amalgamation or transfer of engagements in pursuance of this section shall not prejudice any right of a creditor of any registered society which is a party thereto.

DECISION OF DISPUTES.

52. (1) If any dispute touching the business of a registered society (other than a dispute regarding disciplinary Disputes.

action taken by the society or its committee against a paid servant of the society) arises—

(*a*) among members, past members and persons claiming through members, past members and deceased members, or

(*b*) between a member, past member or persons claiming through a member, past member, or deceased member, and the society, its committee or any officer, agent or servant of the society, or

(*c*) between the society or its committee and any past committee, any officer or past officer, any agent or past agent, any servant or past servant of the society or the nominee, heirs or legal representatives of any deceased officer, deceased agent or deceased servant of the society, or

(*d*) between the society and any other registered society,

such dispute shall be referred to the Registrar for decision.

Explanation.—A claim by a registered society for any debt or demand due to it from a member, past member or the nominee, heirs or legal representative of a deceased member or any past committee, any officer or past officer, any agent or past agent, any servant or past servant of the society or the nominee, heirs or legal representatives of any deceased officer, deceased agent, or deceased servant of the society whether such demand be admitted or not, is a dispute touching the business of the society within the meaning of this sub-section.

(2) Subject to such rules as may be prescribed, the Registrar may on receipt of such reference—

(*a*) decide the dispute himself, or transfer it for disposal to any person who has been invested by the Government with powers in this behalf, or

(*b*) refer it for disposal to an arbitrator or arbitrators, or

(*c*) in the first instance or at any time before the dispute is finally disposed of under clause (*a*) or (*b*) of this sub-section refer the dispute to or direct or permit the party or parties, as the case may be, to institute a regular suit in the civil court having jurisdiction.

(3) Subject to such rules as may be prescribed, the Registrar may withdraw any reference referred under clause (*b*) of sub-section (2) and deal with it in the manner provided in the said sub-section.

(4) Where the Registrar is satisfied by affidavit or otherwise that a party to any reference made to him under sub-section (1) with intent to defeat or delay the execution of any decision that may be or has been passed thereon—

(*a*) is about to dispose of the whole or any part of his property, or

(*b*) is about to remove the whole or any part of his property from the jurisdiction of the Registrar,

the Registrar may unless adequate security is furnished, direct the conditional attachment of the said property or such part thereof as he thinks necessary, and such attachment shall have the same effect as if it had been made by a competent civil court, provided, however, that if during the continuance of the conditional attachment, the party furnishes adequate security, the attachment so placed shall be withdrawn.

(5) Subject to such rules as may be prescribed —

(*a*) any party aggrieved by the award of an arbitrator or arbitrators or by an order of the person referred to in sub-section (2) (*a*), may appeal to the Registrar within one month from the date of such award or order; and

(*b*) any party aggrieved by an order of the Registrar deciding the dispute himself under sub-section (2) (*a*), may appeal to the Government within one month from the date of such order.

(6) (*a*) Any decision passed by the Registrar or the Government under sub-section (5) shall be final and shall not be called in question in any civil or revenue court.

(*b*) Any decision passed under sub-section (2) by the Registrar or by the person to whom a dispute is transferred or by the arbitrator or arbitrators to whom a dispute is referred shall, save as otherwise provided in sub-section (5), be final and shall not be called in question in any civil or revenue court.

(7) The Registrar, in the case of disputes under this section, shall have the power of review, vested in a Civil

Court under section 114 and under order XLVII, rule 1 of the Code of Civil Procedure, 1911.

Summoning of witnesses.

53. Subject to such rules as may be prescribed, the Registrar or any person authorised to hold an enquiry under section 39 or an inspection under section 40, or any person or arbitrator or arbitrators to whom a dispute is referred or transferred for disposal under section 52, or a liquidator appointed under section 48, shall, in so far as such powers are necessary for carrying out the purposes of the said sections, have power to summon and enforce the attendance of witnesses and to compel the production of documents by the same means and so far as may be, in the same manner as is provided in the case of a civil court under the Code of Civil Procedure, 1911.

Money how recovered.

54. (1) Every order passed by the Registrar or his nominee or arbitrator or arbitrators on disputes referred to him or them under section 52 may, if not carried out, be executed—

(*a*) on a certificate signed by the Registrar, by any Civil Court in the same manner as a decree of such court, or

(*b*) according to the law and under the rules for the time being in force for the recovery of arrears of land revenue, provided that any application for the recovery in such manner of any such sum shall be made to the Deputy Commissioner and shall be accompanied by a certificate signed by the Registrar.

(2) When the property attached in execution of an order referred to in sub-section (1) cannot be sold for want of buyers, the same may be handed over to a registered society with the previous consent of the Registrar on such terms and conditions as may be agreed upon between the Deputy Commissioner and the said society.

Offences and Penalties.

Offences.

55. It shall be an offence under the Act if—

(*a*) a registered society or an officer or member thereof wilfully makes a false return, furnishes false information; or

(*b*) any person wilfully or without any reasonable excuse disobeys any summons, requisition or lawfully written order issued under the provisions of this Act or does not furnish any information lawfully required from him by a person authorised in this behalf under the provisions of this Act.

Punishment for disposing of property in contravention of section 22.

56. Any member or past member or the nominee, heir or legal representative of a deceased member removing or otherwise disposing of or suffering to be removed or otherwise disposed of, any property on which a registered society has a first charge under section 22 with intent to defraud the society or with such intent doing any other act to the prejudice of the society's first charge shall be punishable with fine not exceeding two hundred rupees.

Punishment for offence not otherwise provided for.

57. Any registered society or any officer or member thereof or any other person guilty of an offence under this Act for which no punishment is expressly provided herein shall be punishable with fine not exceeding fifty rupees.

Cognizance of offence.

58. (1) No court inferior to that of a Magistrate of the First Class shall try any offence under this Act.

(2) Every offence under this Act shall, for the purposes of the Code of Criminal Procedure, 1904, be deemed to be non-cognizable.

(3) No prosecution shall be instituted under this Act without the previous sanction of the Registrar. Such sanction shall not be given without giving the party concerned an opportunity to be heard.

Powers of Revision.

Power of Government and Registrar to call for proceedings and to pass orders thereon.

59. (1) The Government may, of its own motion or on the application of any person, call for and examine the record of any enquiry, or the proceedings of the Registrar or any officer subordinate to him or any person acting on his authority, for the purpose of satisfying itself as to the legality, or propriety of any decision or order passed and as to the regularity of the proceedings of such officer or person. If in any case it shall appear to the Government that any decision or order or proceedings so called for should be modified, annulled or

reversed, the Government may pass such order thereon as to it may seem fit.

(2) The Registrar may, of his own motion or on the application of any person, call for and examine the record of any enquiry or the proceedings of any officer subordinate to him or any person acting on his authority or of a liquidator under section 48 if no appeal has been preferred under sub-section (3) of section 48, and if it appears to him that any decision, or order or proceedings should for any reason be modified, annulled or reversed, he may pass such orders thereon as to him may seem fit.

LIMITATION.

Limitation

60. (1) Subject to the provisions of the next succeeding sub-sections of this section, the provisions of the Mysore Limitation Act, 1911, so far as they relate to suits, appeals and applications, shall, so far as may be, apply to disputes, suits, appeals, or applications instituted, preferred or made under this Act.

(2) In any dispute or suit of the description mentioned in sub-section (1) of section 52, the periods of limitation shall be double those prescribed in the second column of the First Schedule annexed to the Mysore Limitation Act, 1911:

Provided that nothing in this sub-section shall apply to a dispute or suit founded on a written instrument of mortgage or hypothecation of immovable property registered under any law in force at the date of execution of such instrument.

(3) In computing the period of limitation for execution by a Civil Court of an order passed under section 52, the time during which proceedings in execution were taken before a Deputy Commissioner on an application made under clause (*b*) of sub-section (1) of section 5 shall be excluded.

(4 In computing the period of limitation, for an application to the Civil Court under section 187 (A) of the Mysore Land Revenue Code, 1888, for possession of property sold in execution of an order passed under section 52 of this Act, the period of limitation shall be computed from the date of issue of a sale certificate by the Deputy Commissioner.

(5) Notwithstanding anything contained in this section or in the Mysore Limitation Act, 1911, any dispute or suit for which the period of limitation prescribed by this

section has expired prior to the date of commencement of this Act or expires within six months next after that date, may be instituted within a period of six months next after the passing of this Act.

Explanation.—For the purposes of this section a dispute shall be deemed to be a suit.

Power of the Registrar to direct the taking of action for recovery.

61. (1) The Registrar or the Committee of Management of a financing bank in the case of societies indebted to it, may direct the committee of a society to take action under section 52 against a member of such society or a past member or a person claiming through a member for the recovery of the moneys due by such member to the society within such time as he or it may specify and if the committee of the society fails to do so within the time specified, any person authorised by the Registrar in this behalf or the financing bank may take such action.

(2) Where such action is taken by the person authorised as above or by the financing bank, the provisions of this Act and of any rules made thereunder or the bye-laws of such society, shall apply in respect thereto as if all references to the society and to its committee in the said provisions were references to the person authorised or the financing bank and its committee of management, respectively.

Delegation of the power of hearing appeal to the Registra

62. (1) From every decision or order passed by a person appointed to assist the Registrar under section 4 or under section 52 of this Act, an appeal shall lie to the Registrar, provided that such appeal is preferred within one month from the date of such decision or order exclusive of the time required for obtaining a copy of the decision or order.

(2) From every decision or order passed on appeal by the Registrar a second appeal on a point of law only shall lie to the Government, provided that such appeal is preferred within one month from the date of such decision or order exclusive of the time required for obtaining a copy of the decision or order.

Certain officers to be deemed public servants

63. The Registrar, a person exercising the powers of the Registrar, a person authorised to hold an enquiry under section 39 or conduct an inspection under section 40, a liquidator, a person who has been invested by the Government with the power of hearing disputes under section

52 (2) (*a*), and an arbitrator or arbitrators to whom any dispute is referred under section 52 (2) (*b*) shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code, as in force in Mysore.

POWER OF REGISTRAR TO RECOVER CERTAIN SUMS BY ATTACHMENT AND SALE OF PROPERTY.

64. The Registrar or any person subordinate to him empowered by him in this behalf may, subject to such rules as may be prescribed and without prejudice to any other mode of recovery provided by or under this Act, recover—

(*a*) any amount due under a decree or order of civil court, a decision of the Registrar or person invested by Government to decide disputes, or an award of the arbitrator or an order of the Registrar, obtained by a registered society or liquidator; or

(*b*) any sum awarded by way of costs under section 42 to a registered society, including a financing bank or to the Government; or

(*c*) any sum ordered under section 48 to be recovered as a contribution to the assets of a society or as costs of liquidation; or

(*d*) any sum ordered under section 52 to be repaid to a society or to be recovered as a contribution to its assets, together with the interest, if any, due on such amount or sum and the cost of process;

by the attachment and sale or by the sale without attachment of property (excepting standing crops) of the persons against whom such decree, decision, award or order has been obtained or passed.

The Registrar to be deemed a Civil Court for certain purposes of the Limitation Act.

65. The Registrar or any person empowered by him in this behalf, shall be deemed, when exercising any powers under this Act for the recovery of any amount by the attachment or by the sale of any property, or when passing any orders on any application made to him for such recovery or to take some step-in-aid of such recovery, to be a Civil Court for the purposes of Article 182 of the first schedule to the Mysore Limitation Act, 1911.

RULES.

Rules.

66. (1) The Government may, for the whole or any part of Mysore and for any registered society or class of

registered societies, make rules to carry out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may—

(*a*) subject to the provisions of section 7 prescribe the maximum number of shares of portion of the capital of a society which may be held by a member;

(*b*) prescribe the forms to be used and the conditions to be complied with in the making of applications for the registration of a society and the procedure in the matter of such applications;

(*c*) prescribe the matters in respect of which a society may or shall make bye-laws and for the procedure to be followed in making, altering, and abrogating bye-laws and the conditions to be satisfied prior to such making, alteration or abrogation;

(*d*) prescribe the condition to be complied with by persons applying for admission or admitted as members, and provide for the election and admission of members and the payment to be made and the interests to be acquired before the exercise of the right of membership;

(*e*) regulate the manner in which funds may be raised by means of shares or debentures or otherwise;

(*f*) provide for general meetings of the members and for the procedure at such meetings and the powers to be exercised by such meetings;

(*g*) provide for the appointment, suspension and removal of the members of the committee and other officers and for the procedure at meetings of the committee, and for the powers to be exercised and the duties to be performed by the committee and other officers;

(*h*) prescribe qualifications for the employees of a registered society and the conditions of service subject to which persons may be employed by it;

(*i*) prescribe the accounts and books to be kept by a society and provide for the audit of such account, and the charges, if any, to be made for such audit, and for the periodical publication of a balance sheet showing the assets and liabilities of a society;

(*j*) prescribe the returns to be submitted by a society to the Registrar and provide for the persons by whom and the form in which such returns shall be submitted;

(*k*) provide for the persons by whom and the form in which copies of entries in books of societies may be certified;

(*l*) provide for the formation and maintenance of a register of members, and, where the liability of the members is limited by shares, of a register of shares;

(*m*) specify the class of persons to whom the power under section 39 may be delegated;

(*n*) provide for—

(i) the appointment of an arbitrator or arbitrators to decide disputes;

(ii) the procedure to be followed in proceedings before the Registrar, arbitrator, or arbitrators, including the appointment of a guardian for a party to the dispute who is a minor, or who, by reason of unsoundness of mind or mental infirmity, is incapable of protecting his interests;

(iii) the levy of the expenses incidental to such proceedings; and

(iv) the enforcement of the decision or awards in such proceedings;

(*o*) provide for the withdrawal and expulsion of members and for the payment, if any, to be made to members who withdraw or are expelled and for the liabilities of past members;

(*p*) provide for the mode in which the value of a deceased member's interest shall be ascertained and for the nomination of a person to whom such interest may be paid or transferred;

(*q*) prescribe the payments to be made and the conditions to be complied with by members applying for loans, the period for which loans may be made, and the amount which may be lent to an individual member;

(*r*) provide for the formation and maintenance of reserve funds, and the objects to which such funds may be applied, and for the investment of any funds under the control of the society;

(*s*) prescribe the extent to which a society may limit the number of its members;

(*t*) prescribe the conditions under which profits may be distributed to the members of a society with unlimited liability, and the maximum rate of dividend which may be paid by a society;

(*u*) prescribe the procedure to be followed in presenting and disposing of appeals under this Act;

(*v*) prescribe the procedure to be followed by a liquidator appointed under section 48 and the cases in which an appeal shall lie from the order of such liquidator;

(*w*) prescribe the procedure to be observed and conditions to be fulfilled when societies change their form of liability under section 6 of this Act;

(*x*) prescribe the procedure to be observed and conditions to be fulfilled in passing and registering a resolution for amalgamation or transfer of engagements under section 51;

(*y*) prescribe the value of court fee stamps to be affixed to petitions or memorandum of appeals filed or preferred under section 52, the conditions subject to which and the circumstances under which, refund thereof may be ordered and the authority who may do so;

(*z*) provide for the custody of property attached under this Act;

(*aa*) provide for the issue and service of processes and for proof of the service thereof;

(*bb*) provide for the inspection of documents in the Registrar's office and the levy of fees for granting certified copies of the same;

(*cc*) provide for the investigation of claims and objections that may be preferred against any attachment effected by the Registrar or an officer empowered by him and for the postponement of sale pending such investigation;

(*dd*) prescribe the procedure for the attachment and sale of property under section 64; and

(*ee*) provide for matters all expressly required or allowed by this Act to be prescribed by rules.

(3) The power to make rules conferred by this section is subject to the condition of the rules being made after previous publication.

(4) All rules made under this section shall be published in the official Gazette, and on such publication have effect as if enacted in this Act.

MISCELLANEOUS.

Recovery of sums due to Government.

67. (1) All sums due from a registered society or from an officer or member or past member of a registered society as such to the Government including any cost awarded to the Government under section 42 may be recovered in the same manner as arrears of land revenue.

(2) Sums due from a registered society to Government and recoverable under sub-section (1) may be recovered firstly; from the property of the society; secondly, in the case of a society of which the liability of the members is limited, from the members subject to the limit of their liability; and thirdly, in the case of other societies, from the members.

Application of sections 64 and 65 and certain rules to societies in Provinces and States in India.

[1][**67-A.** The provisions of sections 64 and 65 and all rules made under this Act relating to, or in any manner connected with, the recovery of the sums specified in section 64 shall apply with such modifications, if any, as may be directed by the Government, in regard to the recovery of like sums due to co-operative societies registered or deemed to be registered under any law for the time being in force in any Province or State in India, notified in this behalf by the Government in the official Gazette, as if such societies had been registered in Mysore under this Act.]

Power to exempt societies from conditions as to registration.

68. Notwithstanding anything contained in this Act, the Government may, by special order in each case and subject to such conditions, if any, as it may impose, exempt any society from any of the requirements of this Act as to registration.

Power to exempt registered societies from provisions of the Act.

69. The Government may, by general or special order, exempt any society from any of the provisions of this Act or may direct that such provisions shall apply to the society with such modifications as may be specified in the order.

Prohibition of the use of the word "Co-operative."

70. (1) No person other than a registered society shall trade or carry on business under any name or title

1. Inserted by Act LXII of 1949.

of which the word "co-operative" is part, without the sanction of the Government:

Provided that nothing in this section shall apply to the use by any person or his successor in interest of any name or title under which he traded or carried on business at the date on which this Act comes into operation.

(2) Whoever contravenes the provisions of this section shall be punishable with fine which may extend to fifty rupees and in the case of a continuing offence with further fine of five rupees for each day on which the offence is continued after conviction therefor.

Mysore Companies Act not to apply.

71. The provisions of the Mysore Companies Act, 1938, shall not apply to societies registered under this Act.

Saving of existing societies.

72. (1) Every society now existing which has been registered under the Mysore Co-operative Societies Act, 1905 or the Mysore Co-operative Societies Act, 1918, shall be deemed to be registered under this Act and their bye-laws shall, so far as the same are not inconsistent with the express provisions of this Act, continue in force until altered or rescinded.

(2) All appointments made, rules and orders made, notifications and notices issued and suits and proceedings instituted under the said Acts shall, so far as may be, be deemed to have been respectively made, issued and instituted under this Act.

Repeal of Act VII of 1918.

73. The Mysore Co-operative Societies Act, 1918 (VII of 1918), is hereby repealed.

PART II—SPECIAL PROVISIONS RELATING TO CO-OPERATIVE LAND MORTGAGE BANKS

Definitions.

74. In this part of this Act, unless there is anything repugnant in the subject or context,—

(1) "Co-operative Land Mortgage Bank" or "Bank" means a registered society formed for granting loans on the mortgage of agricultural land, for the liquidation of prior debts of agriculturists, or for the improvement or better cultivation of agricultural land, or formed primarily for the purpose of financing such society.

(2) "Central Co-operative Land Mortgage Bank" or "Central Bank" means a bank which has for its primary object the financing of Co-operative Land Mortgage Banks.

(3) "Primary Land Mortgage Bank" or "Primary Bank" means a bank affiliated to a Central Bank.

(4) "Board" means in relation to a Primary Bank, the Committee of the Central Bank which has financed such Primary Banks.

(5) "Trustee" means the person appointed by the Government to secure the fulfilment of the obligations of a bank to the holders of debentures issued by such bank.

Bye-laws subj ct to previous approval of Government.

75. The first bye-laws of a Co-operative Land Mortgage Bank as well as every alteration thereof shall be subject to the previous approval of the Government, and shall make provision, among other matters, for—

Content of bye-laws.

(*a*) constituting a reserve fund and carrying to it a sum not less than ten per cent of the net profits of every year;

(*b*) fixing the minimum and maximum amount of loans that may be granted;

(*c*) fixing the maximum rates of interest of loans;

(*d*) fixing the maximum duration of loans;

(*e*) earmarking the capital raised by debentures for the grant of loans on the mortgage of agricultural land;

(*f*) the valuation of the property offered as security for loans;

(*g*) fixing the proportion which the amount of loan should bear to the value of the property offered as security for the loan;

(*h*) fixing the maximum rate of interest on debentures and the maximum and minimum periods for the redemption thereof;

(*i*) the manner and conditions of redemption and repurchase of debenture bonds;

(*j*) the reduction of the rate of interest payable on any series of debenture bonds at any time after the expiry of the minimum period of redemption thereof and after giving the holders the option to accept payment in cash at par;

(*k*) transferring to the trustee, if so required by him, the Bank's rights in the mortgages on the security of which debentures are issued and crediting to an account opened in his name in such other Bank as may be

approved by the Government all recoveries made from the members of the Bank under the terms of their mortgage deeds;

(*l*) getting the accounts of the Bank audited at least once a year by duly certified auditor or by an officer deputed by the Government; and

(*m*) regulating other matters concerning the organization and working of the Bank, the remuneration, if any, which the members of the committee and the local agents and auditors are to receive:

Provided that the Government may delegate to the Registrar, the power of approval mentioned in this section in the case of any Bank or class of Banks.

Power of Government to nominate two members to committee.

76. When the interest on any loan raised by the Bank is guaranteed by the Government or when contribution of any kind is made by the Government to the capital or working expenses of the Bank, the Government shall have the power to nominate two members to the committee whether such nominees are members of the Bank or not.

Appointment of representatives of debenture holders to committee.

77. When any part of the capital of the Bank consists of loans raised by debentures issued by the Bank, not less than two members of the committee shall be representatives of the holders of such debentures, whether they are members of the Bank or not, and they shall be selected in the manner prescribed by the Government.

Issue of debentures.

78. Debenture bonds may be issued by a Co-operative Land Mortgage Bank only with the previous sanction of the Government and they shall be in such form and contain such covenants and provisions as the Bank, with the previous sanction of the Government, may prescribe.

Debentures to be negotiable instruments and securities for investing trust funds.

79. Debenture bonds issued in conformity with section 78—

(*a*) shall be deemed to be negotiable instruments to which the provisions of the Mysore Negotiable Instruments Act, 1917, apply; and

(*b*) shall be included amongst the securities in which a trustee may invest trust funds under any law for the time being in force in Mysore.

Purposes for which loans may be granted.

80. (1) A Co-operative Land Mortgage Bank may grant loans only for the following purposes, namely:—

(*a*) for the redemption of subsisting mortgages on agricultural land,

(*b*) for the liquidation of other prior debts of agriculturists,

(*c*) for the improvement or the better cultivation of agricultural land, and

(*d*) for current agricultural operations.

(2) A loan may be granted only on the mortgage of agricultural land which is situate in Mysore and is free from all encumbrances other than those, if any, to be redeemed. Such mortgage shall be without possession.

(3) No loan for current agricultural operations shall be granted except to a member who has been previously granted a loan for any of the purposes specified in sub-section (1) (*a*), (*b*) and (*c*) and whose mortgage is subsisting.

Power of the Registrar to enforce the attendance of any person, compel the production of documents, etc.

81. (1) Subject to such restrictions, limitations and conditions as may be prescribed, the Registrar and persons subordinate to the Registrar who are authorised by him in this behalf by general or special order in writing and such other persons, being officers of Land Mortgage Banks registered under this Act as the Government may authorise in this behalf, shall have the same powers as are vested in a Court under the Code of Civil Procedure, 1911, when trying a suit in respect of the following matters, namely,—

(*a*) enforcing the attendance of any person and examining him on oath or affirmation;

(*b*) compelling the production of documents; and

(*c*) issuing commissions for the examination of witnesses.

(2) Any of the officers or persons authorised by or under sub-section (1) may require any person present before him to furnish any information or to produce any document then and there in his possession or power.

(3) Any officer or person before whom any document is produced under sub-section (1) or sub-section (2) shall have power to take or to authorise the taking of such copies of the document or of any entries therein as such officer or person may consider necessary. Copies so taken

shall, when certified in such manner as may be prescribed, be admissible in evidence for any purpose in the same manner and to the same extent as the original document or the entries therein as the case may be.

When a loan may be recalled

82. A Co-operative Land Mortgage Bank may recall a loan—

(i) if after the loan has been granted, the information furnished by the borrower regarding the security, the encumbrances thereon or his interest therein is found to be incorrect in material particulars, or

(ii) if the loan is utilised for a purpose different from that for which it was granted, or

(iii) if the mortgaged property has, in the opinion of the Bank, deteriorated in its value as security for the loan and the borrower fails to furnish additional security to the satisfaction of the Bank, or

(iv) if on the death of the borrower, or in the case of joint borrowers on the death of any one of them, his legal representative does not consent to continue as a member of the Bank, or

(v) if for any other reason the borrower, or in the case of joint borrowers, any one of them, ceases to be a member of the Bank, or

(vi) if the borrower commits default in the payment of any instalment on the due date, or

(vii) if a borrower alienates, or creates any subsequent encumbrance on the mortgaged land.

Remedies if a loan recalled is not repaid.

83. (1) When a loan is recalled under the provisions of section 82 and is not repaid within three months from the date of recall, the Bank may apply to the Registrar for the recovery of the loan.

(2) If, after such inquiry as may be prescribed by the Government, the Registrar finds that the amount or any part of the amount claimed in such application is due to the Bank, he may, having regard to all the circumstances of the case—

(a) extend the time for the payment of such amounts for a period not exceeding six months and, if the amount is not paid within such period, order the sale of the land or other security or a sufficient part thereof, or

(*b*) order that the Bank be put in possession of the said land for a reasonable period and upon good cause shown extend such period, or

(*c*) forthwith order the sale of the said land or other security or a sufficient part thereof, as he thinks fit.

(3) The Registrar may also, upon good cause shown and after notice to the borrower, order the sale of the land at any time after the Bank has been put in possession of it.

(4) Every order made under this section for possession or sale of the land shall be sent to the Deputy Commissioner of the District in which the land is situate for execution.

Bank's right not affected by subsequent transfer of mortgaged land.

84. Notwithstanding anything contained in the Transfer of Property Act, 1918, or any other law for the time being in force, no encumbrance created on the land, and no lease thereof and no transfer of the same by sale, gift or otherwise by the mortgagor and no charge thereon created by the decree of a civil court or otherwise arising by operation of law, after such land has been mortgaged to the Bank, shall affect the right of the Bank to any of the remedies provided in section 83:

Provided that if any such encumbrancer, alienee or charge-holder has had his interest in the land registered in the office of the Bank in accordance with the rules framed by the Government in this behalf, the Bank shall, when the loan is recalled under the provisions of section 82 send by registered post to every such person a written notice of such recall.

Bank's duties on taking possession of mortgaged land.

85. When a Co-operative Land Mortgage Bank is put in possession of the mortgaged land in execution of an order made under section 83, the Bank shall be subject to all the duties imposed under section 76 of the Transfer of Property Act, 1918, on a mortgagee taking possession of the mortgaged property during the continuance of the mortgage and it shall, unless the land has been sold in execution of an order made under sub-section (3) of section 83, restore possession thereof to the mortgagor or the person claiming through him, as the case may be, on the expiry of the period fixed by the Registrar, or earlier on full discharge of the amount due.

Execution of order of sale made by the Registrar.

86. (1) An order for sale made under section 83 shall be executed, so far as may be, in accordance with the procedure laid down in, and subject to the provisions of sections 171 to 173, 175, 179 to 183, 183-A, 184 to 187, 187-A, and 188 of the Mysore Land Revenue Code, 1888, for the sale of immovable property, as if the arrears due to the Bank were arrears of land revenue.

(2) When the sale is confirmed by the Deputy Commissioner in due course, no other person having any interest in the land sold, shall, notwithstanding anything contained in the Transfer of Property Act, 1918, or any other law for the time being in force, have any claim against the purchaser or in respect of such land, if such interest has been acquired subsequent to the mortgage of the land to the Bank.

(3) When the sale is confirmed, the proceeds of the sale shall be applied first to the defraying of the expenses of the sale proceedings and next to the payment to the Bank of the amount due to it together with interest and costs, and the surplus, if any, shall be paid to the mortgagor or other person claiming through him, as the case may be.

(4) When there is any dispute as to the rights to receive the surplus, such surplus shall not be paid to any person except under the order of a civil court.

Registrar when to take an account.

87. (1) When any dispute arises regarding the amount paid to the Bank in reduction or discharge of a loan or when it is alleged that the Bank has failed to perform the duties imposed upon it by section 85, the Registrar shall, upon application made to him in that behalf by the borrower or other person claiming through him, take an account, or order that an account be taken, of what is due to the Bank.

(2) The loss, if any, that is proved to have been occasioned by the failure of the aforesaid duties shall be debited to such account.

(3) If, upon taking the account as aforesaid, the Registrar finds that nothing is due to the Bank or that the Bank has been overpaid, he shall order the Bank—

(*a*) to deliver up to the applicant all documents in its custody or power relating to the property mortgaged to it as security for the loan,

(*b*) to pay to the applicant the amount which may be found due to him, and

(*c*) restore possession of the mortgaged property to the applicant,

as the circumstances of the case may require.

(4) The amount ordered to be paid under clause (*b*) of sub-section (3) shall be recoverable as an arrear of land revenue.

Execution orders for possession and restoration of possession.

88. Orders for possession and restoration of possession, made under section 83 and section 87, shall be executed by the Deputy Commissioner, so far as may be, in accordance with the procedure laid down in section 209 of the Mysore Land Revenue Code, 1888.

Distraint and sale of produce when to be made.

89. (1) (i) If any instalment payable under a mortgage executed in favour of a Bank or any part of such instalment has remained unpaid for more than one month from the date on which it fell due, the committee of the Bank may, in addition to any other remedy available to the Bank, apply to the Registrar or to any person appointed by the Government under section 4 to assist the Registrar, for the recovery of such instalment or part by distraint and sale of the produce of the mortgaged land including the standing crops thereon. On receipt of such application, the Registrar or such person may, notwithstanding anything contained in the Transfer of Property Act, 1918, take such action as is necessary to distrain and sell such produce:

Provided that no distraint shall be made after the expiry of twelve months from the date on which the instalment fell due.

(ii) The distress shall not be excessive; the value of the property distrained shall be, as nearly as possible, equal to the amount due and the expenses of the distraint and the cost of the sale.

Distraint how to be effected.

(2) (i) Before or at the time when a distraint is made under sub-section (1), the distrainer shall serve or cause to be served upon the defaulter a written demand specifying the amount for which the distraint is made.

(ii) The demand shall be dated and signed by the distrainer and shall be served upon the defaulter by delivering a copy to him or to some adult male member of his family at his usual place of abode or to his authorised agent, or when such service cannot be effected, by affixing a copy of the demand on some conspicuous part of his abode and of his land.

(3) (i) If, within fifteen days from the date of service of the demand referred to in sub-section (2), the defaulter does not pay the amount for which the distraint was effected, the distrainer may sell in auction the distrained property or such part thereof as may in his opinion be necessary to satisfy the demand together with the expenses of the distraint and the costs of the sale.

(ii) From the proceeds of such sale, a deduction shall be made of the costs of the sale not exceeding six and one-fourth per centum of the demand.

(iii) From the balance shall be deducted the expenses incurred by the distrainer on account of the distraint.

(iv) The remainder, if any, shall be applied to the discharge of the amount for which the distraint was made.

(v) The surplus, if any, shall be delivered to the person whose property has been sold and he shall be given a receipt for the amount discharged from the proceeds of the sale.

Power of Government to make rules.

(4) The Government may make rules—

(i) for the manner of effecting distraint;

(ii) for the custody, preservation and sale of the distrained property;

(iii) for the investigation of claims by persons other than the defaulter to any right or interest in the distrained property; and for the postponement of the sale pending such investigation;

(iv) for the immediate sale of perishable articles; and

(v) generally for the purpose of carrying out the provisions of this section.

Power of Bank in case the mortgaged property is wholly or partially destroyed, or the security is rendered insufficient.

90. Where any property mortgaged to a Bank is wholly or partially destroyed or the security is rendered insufficient and the mortgagor, having been given a reasonable opportunity by the committee of the Bank, of providing further security enough to render the whole security sufficient or of repaying such portion of the loan as may be determined by the committee, has failed to provide such security or to repay such portion of the loan, the committee shall be entitled to take action against the mortgagor, under the provisions of section 89 for the recovery of such portion of the loan.

Explanation.—A security is insufficient within the meaning of this section unless the value of the mortgaged property exceeds the amount for the time being due on the mortgage by such proportion as may be specified in the bye-laws of the Bank.

Power of Board or of Registrar to direct distraint and sale of produce and the sale of mortgaged property, etc.

91. (1) The Board or the Registrar may direct the committee of Bank to take action against a defaulter under section 83 or section 90 and if the committee neglects or fails to do so, the Board or the Registrar may take such action.

(2) (*a*) Where such action is taken by the Board, the provisions of this Act and of any rules made thereunder or the bye-laws of such Bank shall apply in respect thereto as if all references to the Bank and to its committee in the said provisions were references to the Central Bank and the Board respectively.

(*b*) Where such action is taken by the Registrar, the provisions of this Act and of any rules made thereunder or the bye-laws of such Bank shall apply in respect thereto as if all references to the Bank or to its committee in the said provisions were references to the Registrar.

Mortgagor's power to lease.

92. Notwithstanding anything contained in the Transfer of Property Act, 1918, the duration of any lease executed by a mortgagor of property mortgaged to a Bank after the execution of the mortgage shall in no case exceed five years.

Mortgage not to be questioned on insolvency of mortgagor.

93. Notwithstanding anything contained in the Mysore Insolvency Act, 1925, a mortgage executed in favour of a Bank shall not be called in question on the ground that it was not executed in good faith for valuable consideration or on the ground that it was executed in order to give the Bank a preference over the other creditors of the mortgagor.

Priority of mortgage over claims arising under the Land Improvement Loans Act.

94. A mortgage executed in favour of a Bank after the commencement of this Act shall have priority over any claim of the Government arising from a loan under the Land Improvement Loans Act, 1890, granted after the execution of the mortgage.

Right of Bank to pay prior debts of mortgagor.

95. Where a mortgage is executed in favour of a Bank for payment of prior debts of the mortgagor, the Bank may, notwithstanding the provisions of sections 83 and

84 of the Transfer of Property Act, 1918, by notice in writing, require any person to whom any such debt is due to receive payment of such debt or part thereof from the Bank within such period as may be specified in the notice. If any such person fails to receive such notice or such payment, such debt or part thereof, as the case may be, shall cease to carry interest from the expiration of the period specified in the notice:

Provided that where there is a dispute as regards the amount of any such debt, the person to whom such debt is due shall be bound to receive payment of the amount offered by the Bank towards the debt, but such receipt shall not prejudice the right, if any, of such person, to recover the balance claimed by him.

Registration of documents executed on behalf of a Bank or of the Central Bank.

96. (1) Notwithstanding anything contained in the Mysore Registration Act, 1903, it shall not be necessary for any director, secretary or other officer of a Bank to appear in person or by agent at any registration office in any proceeding connected with the registration of any instrument executed by him in his official capacity or to sign as provided in section 58 of that Act.

(2) Where any instrument is so executed, the Registering Officer to whom such instrument is presented for registration may, if he thinks fit, refer to such director, secretary or officer for information respecting the same, and on being satisfied of the execution thereon, shall register the instrument.

Power of a Primary Bank to receive moneys and grant valid discharge notwithstanding assignment of mortgage deeds to the Central Bank

97. Notwithstanding the transfer of a mortgage by a Primary Bank to the Central Bank,—

(*a*) all moneys due under the mortgage shall, in the absence of any specific direction to the contrary issued by the Board or the Registrar and communicated to the mortgagor, be payable to the Primary Bank, and such payment shall be as valid as if the mortgage had not been so transferred; and

(*b*) the Primary Bank shall, in the absence of any specific direction to the contrary issued by the Board or the Registrar and communicated to the Primary Bank, be entitled to sue on the mortgage or take any other proceeding for the recovery of the moneys due under the mortgage.

Special provision for mortgages executed by managers of joint Hindu families.

98. (1) Where a mortgage executed in favour of a Bank either before or after the passing of this Act is called in question on the ground that it was executed by the manager of a joint Hindu family for a purpose not binding on the members thereof whether major or minor, the burden of proving the same shall, notwithstanding any law to the contrary, lie on the party raising it.

(2) For the purpose of this section the improvement of agricultural land or of the methods of cultivation shall not be regarded as a purpose not binding on a member of the joint Hindu family.

Service of notices under these sections.

99. Whenever under the special provisions relating to Co-operative Land Mortgage Banks, notice is required to be given to any person in writing, it shall be sufficient to send such notice by registered post.

The Transfer of Property Act to apply to such notices.

100. The provisions of sections 102 and 103 of the Transfer of Property Act, 1918, and of any rules made by the High Court under section 104 of that Act for carrying out the purposes of the said sections, shall apply, so far as may be, in respect of all notices to be served under the special provisions relating to Co-operative Land Mortgage Banks.

Officers of a Bank and of the Central Bank and Sale Officers not to bid at sales.

101. At any sale of movable property held under the provisions of section 89 in order to recover any money due to a Bank, no Director, Secretary or other officer of such Bank or of the Central Bank (except on behalf of the Bank of which he is Director, Secretary or Officer), and no sale officer or other person having any duty to perform in connection with such sale, shall either directly or indirectly bid for or acquire or attempt to acquire any interest in such property.

Delegation of certain powers by Board.

102. The Board may, if it thinks fit, delegate all or any of its powers under section 91 to an executive committee constituted by it and consisting of two or more of its members.

Rules.

103. The Government may make rules to carry out the foregoing special provisions relating to Co-operative Land Mortgage Bank and in particular such rules may provide for—

(*a*) the powers to be exercised and the duties to be performed by the trustee and the form of investment or deposit

of the funds credited to his account in trust for the redemption of debentures;

(*b*) the mutual rights and obligations of Primary Land Mortgage Banks and Central Land Mortgage Banks;

(*c*) the manner of selecting representatives of debenture-holders for appointment to the committee.

Application of other provisions of Act.

104. The provisions of Part I of this Act shall apply to Co-operative Land Mortgage Banks in so far as they are not inconsistent with the special provisions of this Part.

MYSORE ACT No. LVII OF 1948.

THE RETROCEDED AREA (APPLICATION OF LAWS) ACT, 1948.

(Promulgated by His Highness the Maharaja on the 5th day of August 1948.)

WHEREAS it is necessary to provide for the application of laws to the Retroceded Area;

His Highness the Maharaja is pleased to enact as follows:—

1. (1) This Act may be called the Retroceded Area (Application of Laws) Act, 1948.

(2) It extends to the whole of Mysore.

(3) It shall come into force on and from the fifteenth day of August 1948 which day will hereinafter be referred to as the "appointed day."

2. In this Act unless there is anything repugnant in the subject or context,—

(*a*) "Bangalore Civil Station" means the area jurisdiction over which has been restored on the 26th day of July 1947 under Political Department Notification No. 184-P., dated 23rd July 1947 and published in the official Gazette, dated 1st August 1947 together with the military area described in Schedule A annexed to the said Notification jurisdiction over which has been restored on the 14th day of August 1947.

(*b*) "Civil and Military Station" means the area comprised within the boundaries of the Civil and Military Station, Bangalore, prior to the 19th day of July 1947.

(*c*) "Indian Institute of Science area" means the area jurisdiction over which has been restored on the 19th day of July 1947 under Political Department Notification No. 174-P., dated 16th July 1947 and published in the official Gazette, dated 21st July 1947.

(*d*) "Railway lands" means the lands in Mysore occupied by the Bangalore-Madras Branch of the Madras and Southern Mahratta Railway including the Hindustan

Aircraft siding and the Hospital Town Extension, jurisdiction over which has been restored on the 2nd day of August 1947 under Political Department Notification No. 197-P., dated 30th July 1947 and published in the official Gazette dated 2nd August 1947.

(*e*) "Retroceded Area" means the Bangalore Civil Station, the Railway lands and the Indian Institute of Science area.

(*f*) "Law" includes Act and any regulation, rule, bye-law, notification or order having the force of law.

3. Except as hereinafter in this Act provided,—

(*a*) all laws in force in Mysore shall apply to the Retroceded Area ; and

(*b*) the laws in force in the Retroceded Area immediately before the appointed day shall not, from that day, have effect or be operative in the Retroceded Area.

4. The enactments in force in Mysore which are set out in the first column of Schedule A to this Act shall apply to the Retroceded Area subject to the modifications and restrictions specified in the second column of the said Schedule and the provisions of this Act.

5. The enactments in force in the Retroceded Area immediately before the appointed day which are set out in the first column of Schedule B to this Act shall from that day apply to the Retroceded Area subject to the modifications and restrictions specified in the second column of the said Schedule and the provisions of this Act.

6. Any enactment applied under section 5 shall, except where the context otherwise requires and except in the modifications and restrictions referred to in section 5, be construed as if references therein to the authorities, gazette and territories mentioned in the first column of the following table were references to the authorities, gazette and territories respectively mentioned opposite thereto in the second column of the said table,—

Central Government	The Government.
Governor-General or Governor-General in Council.	
Federal Railway Authority	
Provincial Government	

Governor	The Government.
Chief Controlling Revenue Authority ...	
His Majesty or Crown or Crown Representative.	
Resident	
Central Board of Revenue	
High Court	High Court.
Court of the Resident	
Official Gazette of the Crown Representative	Official Gazette.
Gazette of India	
Official Gazette of the Resident ...	
Residency Orders	
British India	Retroceded Area.
Any Province in British India or any part thereof.	
Province	
Civil and Military Station	

7. Any court may construe the provisions of any enactment applied under section 5 and of any notification, order, bye-law, rule or regulation made or issued thereunder with such modifications not affecting the substance thereof as may be necessary or proper in order to adapt them to the matter before the court.

8. The enactments in force in Mysore which are specified in Schedule C to this Act shall not apply to or be operative in the Retroceded Area.

9. Where in any suit or other proceeding whatever filed or initiated in a court in Mysore after the appointed day and relating to or arising out of any act or transaction done or entered into in the Retroceded Area prior to that day, it is necessary to decide any question of personal law which has not been provided for in any enactment in force in the Retroceded Area immediately before that day, the personal law applicable to the matter in the Retroceded Area immediately before that day shall form the rule of decision.

10. In so far as they are not inconsistent with this Act, the provisions of the General Clauses Act, 1899, shall apply to this Act and the enactments applied by this Act, and the provisions of section 31 of the General Clauses Act, 1899 shall apply to the enactments specified in section 5 of this Act as if these enactments had been expressed to be applied *mutatis mutandis* to the Retroceded Area.

(*Schedule A*)

11. The Retrocession (Application of Laws) Act, 1947, (Act XXIII of 1947) is hereby repealed.

But anything done, or any action taken, or appointments made or powers conferred under the provisions of any law in force immediately prior to the appointed day in the Retroceded Area shall be deemed to have been done, taken, made or conferred under the provisions of law in force in the Retroceded Area from that day.

———

SCHEDULE A.

(*Section 4*)

Enactments applied.	*Modifications and restrictions.*
The General Clauses Act, 1899.	In its application to the Acts specified in section 5, this Act shall read as if definitions of words and expressions used in any of the aforesaid Acts and not defined in this Act were included therein as they are defined in the General Clauses Act, 1897, as in force in the Retroceded Area immediately before the appointed day.
The Mysore Limitation Act, 1911.	Section 29 shall be renumbered as sub-section (1) of that section and the following sub-section added as sub-section (2). "(2) Nothing in this Act shall apply to suits under the Indian Divorce Act as in force in the Retroceded Area."
The Guardian and Wards Act, 1911.	For section 3 (1) substitute: "Minor" means a person who under the provisions of the Indian Majority Act, 1875, as in force in the Retroceded Area is to be deemed to have not attained his majority."
The Negotiable Instruments Acts 1917.	The Act shall read as if section 85-A of the Negotiable Instruments Act, 1881, as in force in the Retroceded Area immediately before the appointed day had been inserted therein.
The Transfer of Property Act, 1918.	The Act shall read as if the following section had been inserted therein as section 2-A. "Notwithstanding anything in this Act any right or liability arising in the Retroceded Area out of a legal relation constituted before the appointed day or any relief in respect of such right or liability shall, where it pertains to the Retroceded Area, be governed by the provisions of law as then in force in the Retroceded Area."

(*Schedule A*)

Enactments applied.	*Modifications and restrictions.*
The Mysore Income-tax Act, 1923.	1. Omit sub-section (4) of section 2 of the Mysore Excess Profits Tax Act, 1946.
The Mysore Excess Profits Tax Act, 1946.	2. Notwithstanding anything to the contrary in the Mysore Income-tax Act, 1923, or the Mysore Excess Profits Tax Act, 1946—

(*a*) the rate or rates of income-tax or excess profits tax applicable to the total income or profits chargeable to income-tax or excess profits tax in the Retroceded Area prior to the first day of July 1948, shall be the same rate or rates as are specified in similar circumstances in the Indian Income-tax Act, 1922, or the Excess Profits Tax Act, 1940, as in force in the Retroceded Area, immediately prior to the first day of July 1948;

(*b*) in respect of the total income or profits chargeable to income-tax or excess profits tax in the Retroceded Area prior to the first day of July 1948, but which has not been assessed until that date, the provisions of the Indian Income-tax Act, 1922, and the Excess Profits Tax Act, 1940, as in force in the Retroceded Area immediately before that date shall apply to proceedings relating to the assessment of such income or profits until the stage of assessment, and the determination of the income-tax and excess profits tax payable thereon, and the Mysore Income-tax Act, 1923, or the Mysore Excess Profits Tax Act, 1946, as the case may be, shall apply to such proceedings after that stage;

(*c*) any appeal or application pending before an income-tax or excess profits tax authority in the Retroceded Area immediately prior to the first day of July 1948 shall be deemed, on that date, to be an appeal or application pending before an income tax or excess profits tax authority in Mysore vested with or ordinarily exercising the functions of such authority and the Indian Income-tax Act, 1922, or the Excess Profits Tax Act, 1940 as the case may be, as in force in the Retroceded Area immediately prior to the first day of July 1948, shall apply to such appeal or application;

(*d*) in respect of any assessment of income-tax or excess profits tax made in the Retroceded

(*Schedule A*)

Enactments applied	*Modifications and restrictions.*
	Area prior to the first day of July 1948 or an order passed by an Appellate Assistant Commissioner of Income-tax on appeal from an order of assessment of income in the Retroceded Area prior to that date, an appeal or application shall lie to the income-tax or excess profits tax authority in Mysore who would have been entitled to hear such appeal or application if the order of assessment or appeal had been made in Mysore, provided that the appeal or application is filed or preferred in the circumstances and within the time within which such an appeal or application should have been filed or preferred under the law in force in the Retroceded Area immediately before that date, and the provisions of the Indian Income-tax Act, 1922 and the Excess Profits Tax Act, 1940, as the case may be, as in force in the Retroceded Area immediately prior to the first day of July 1948 shall apply to such appeal or application ; (c) where more than half of the total income of any individual, Hindu undivided family, unregistered firm or other association or individuals not being a registered firm or company, accruing, arising or received during the year ending on the 30th day of June 1948, consists of income from salaries, interests on securities or dividends or consists of income falling under more than one of these heads, income-tax and super-tax shall be charged in respect of any such total income at the rates applicable to such income in the Retroceded Area immediately before the first day of July 1948.
The Mysore Companies Act, 1938.	1. Nothing in sections 87-A and 87-C shall apply to the term of office or remuneration of a Managing Agent appointed prior to the appointed day under the Indian Companies Act, 1913, as in force in the Retroceded Area immediately before that day. 2. This Act shall read as if the following section had been inserted therein as section 252:— "252. All Companies incorporated outside the Retroceded Area and having places of business in the Retroceded Area which have complied with the requirements laid down in section 277 of the Indian Companies Act, 1913 as in force in the Retroceded Area before the appointed day

(*Schedules A and B*)

Enactments applied.	*Modifications and restrictions*
	shall be deemed to have complied with the requirements laid down in this Act." 3. In section 277-K (3) after the words "Government securities" add "or Government of India Securities or other securities approved by the Government," and at the end of 277-K (3) add the following proviso :— "Provided further that every banking company in the Retroceded Area which has complied with the requirements of 277-K of the Indian Companies Act, 1913, as in force in the Retroceded Area immediately before the appointed day shall be deemed to have complied with the requirements of this section." 4. To section 282-B (2) the following proviso shall be added :— "Provided that a Provident Fund constituted in the Retroceded Area prior to the appointed day which has complied with the requirements of section 282-B (2) of the Indian Companies Act, 1913, as in force in the Retroceded Area immediately before that day shall, where it pertains to the Retroceded Area, be deemed to have complied with the requirements of this section."

SCHEDULE B.

(*Section 5.*)

The Indian Divorce Act 1869 (IV of 1869).	(1) The provisions of the Act as applied shall be applicable only to persons to whom the Special Marriage Act, 1872, as in force in the Retroceded Area applies and to persons not being British subjects who profess the Christian religion. (2) In section 1 omit "and shall come into operation on the first day of April 1869." (3) In section 2 omit the first paragraph. (4) In section 3 omit clause (1) and clause (2). (5) Omit sections 4, 5 and 17-A.
The Special Marriage Act, 1872 (III of 1872).	In section 17 after "Indian Divorce Act" insert "as in force in the Retroceded Area".

(*Schedule B*)

Enactments applied	*Modifications and restrictions*
The Indian Majority Act, 1875 (IX of 1875)	(1) Omit the second sentence of section 1. (2) In section 3 for "British India" substitute "India or the Retroceded Area".
The Khazis Act, 1880 (III of 1880).	Omit the second paragraph of section 1.
The Indian Trusts Act, 1882 (II of 1882)	(1) In section 1 omit the words from "and it shall come into force" to "British India". (2) In section 20 : (i) Clauses (*a*) to (*d*) shall stand unmodified and the modifications set out in section 6 of this Act shall not apply. (ii) at the end of clause (*d*) insert " or in debentures or other securities for money issued by the Government of Mysore or in debentures or other securities for money issued by or on behalf of any local authority under powers conferred by any law in force in Mysore." (iii) in clause (*e*) for "British India" substitute, "India or in Mysore"
The Mussalman Wakf Validating Act, 1913 (VI of 1913)	Omit sub-section (2) of section 1.
The Indian Boilers Act, 1923 (V of 1923).	(1) Omit sub-section (2) and (3) of section 1. (2) Omit clause (*aa*) of section 2 (3) Omit section 27 A. (4) In section 28, for the word "Board" substitute "Government."
The Provident Funds Act, 1925 (XIX of 1925).	(1) Omit sub-sections (2) and (3) of section 1 (2) In sub-sections (1), (2) and (3) of section 8 for " appropriate Government " substitute "Government" and omit sub-section (4).
The Indian Succession Act, 1925 (XXXIV of 1925)	(1) Omit section 57. (2) In section 58, omit the words "save as provided by section 57". (3) Omit section 264 (2), section 265 (2), Proviso to section 273, sections 274, 276 (3), 278 (2), 279, 283 (3), 298, 300, 380, 382, 390, item (iv) in section 391 and schedule III.
The Child Marriage Restraint Act, 1929 (XIX of 1929)	(1) Omit sub-sections (2) and (3) of section 1 (2) In section 8, omit "a Presidency Magistrate or".

(Schedules B and C)

Enactments applied	*Modifications and restrictions*
The Parsi Marriage and Divorce Act, 1936 (III of 1936)	(1) Omit sub-sections (2) and (3) of section 1.
The Employers' Liability Act, 1938 (XXIV of 1938).	Omit sub-section (2) of section 1.
The Employment of Children Act, 1938 (XXVI of 1938).	(1) Omit sub-section (2) of section 1, clause (*a*) of section 2, sub-section (2) of section 3, in sub-section (3) of section 5, the words "a Presidency Magistrate or" and section 8. (2) In section 3B, omit the words "after the 1st day of October 1939". (3) In section 6 and 7 for "competent authority" substitute "Government".
The Arbitration Act, 1940 (X of 1940)	Omit sub-sections (2) and (3) of section 1.
The Bangalore Municipal Law, 1897.	(1) For "Civil and Military Station" wherever it occurs read "Civil Station". 2. In section 50 (1) omit the words from "the officer holding the appointment of" to the end, and substitute the words "any Magistrate having jurisdiction in the station by whom under the directions of the Government or the District Magistrate such class of cases is to be tried".

SCHEDULE C.

(Section 8.)

1. The Indian Succession Act, 1865, as applied to Mysore.
2. The Mysore Infant Marriage Prevention Act, 1894.
3. The Succession Certificates Act, 1914.
4. The Probate and Administration Act, 1914.
5. The Provident Funds Act, 1916.
6. The Arbitration Act, 1917.
7. The Mysore Steam-boilers and Prime-movers Act, 1920.

THE HOARDING AND PROFITEERING PREVENTION ACT, 1948

ARRANGEMENT OF SECTIONS

SECTIONS.

1. Short title, extent and commencement.
2. Interpretation.
3. Fixing of maximum quantities which may be held or sold and maximum prices.
4. Restrictions on possession and sale by dealers or producers where maximum is fixed under section 3.
5. Restrictions on possession by dealer or producer where no maximum is fixed under section 3.
6. Restriction on price where no maximum is fixed under section 3.
7. General limitation on quantity to be possessed at any one time.
8. Duty to declare possession of excess stocks.
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10. Power of controller to order or prohibit sale.
11. Cash memorandum to be given of certain sales.
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13. Powers of controller, Inspector, etc.
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15. Right of buyer to avoid prohibited transactions or to recover excess price.
16. Procedure.
17. Special rules of evidence.
18. Offences by corporations.
19. Certain officers to be deemed public servants.
20. Bar of legal proceedings.
21. Saving of other Laws.
22. Exception of certain articles
23. Repeal.

MYSORE ACT No. LX OF 1948.

THE HOARDING AND PROFITEERING PREVENTION ACT, 1948.

(Received the assent of His Highness the Maharaja on the Seventh day of August 1948.)

An Act to provide for the prevention of hoarding and profiteering.

WHEREAS it is expedient to provide for the prevention of hoarding and profiteering;

It is hereby enacted as follows:—

1. (1) This Act may be called the Hoarding and Profiteering Prevention Act, 1948. Short title, extent and commencement

(2) It extends to the [1][whole of the State of Mysore except Bellary District].

(3) It shall come into force at once.

2. In this Act, unless there is anything repugnant in the subject or context,— Interpretation

(*a*) "article" includes any article or thing (except food-grains) which has not, by notification in the official Gazette, been declared by the Government to be an article or thing to which this Act does not apply;

(*b*) "Controller" means any officer appointed as Controller of Civil Supplies by the Government in this behalf and includes any officer who may be authorised by the Government by notification in the official Gazette to exercise the powers of the Controller;

(*c*) "dealer" means a person carrying on the business of selling any article, whether wholesale or retail;

(*d*) "Inspector" means an Inspector appointed for the purposes of this Act by the Government and includes an Assistant Inspector;

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1. See the Mysore Adaptation of Laws Order, 1953.

(*e*) "landed cost" means and includes the actual cost of the article as mentioned in the invoice received by the importer and all expenses incurred on account of insurance, freight, banking charges, customs duty, landing and clearing charges incurred by the importer up to the receipt of the article at his godown at the port at which it is landed;

(*f*) "producer" includes a manufacturer;

(*g*) the expression 'offer for sale' shall be deemed to include a reference to an intimation by a person of the price proposed by him for the sale of an article, made by the publication of a price list, by exposing the article for sale in association with a mark indicating price, by the furnishing of a quotation, or otherwise howsoever;

(*h*) an article shall be deemed to be in the possession of a person—

(i) when it is held on behalf of that person by another person or when held by that person on behalf of another person;

(ii) notwithstanding that it is mortgaged to another person.

Fixing of maximum quantities which may be held or sold and maximum prices

3. (1) The Government may, by notification in the official Gazette, fix in respect of any article—

(*a*) the maximum quantity which may at any one time be possessed by a dealer or producer;

(*b*) the maximum quantity which may in any one transaction be sold to any person;

(*c*) the maximum price or rate which may be charged by a dealer or producer.

(2) The quantities and prices or rates fixed in respect of any article under this section may be different in different localities or for different classes of dealers or producers.

Restrictions on possession and sale by dealers or producers where maximum is fixed under section 3.

4. (1) No dealer or producer shall—

(*a*) have in his possession at any one time a quantity of any article exceeding the maximum fixed by notification under clause (*a*) of sub-section (1) of section 3; or

(*b*) sell or offer for sale to any person in any one transaction a quantity of any article exceeding the maximum fixed by notification under clause (*b*) of sub-section (1) of section 3 ; or

(*c*) sell or offer for sale or otherwise dispose of to any person any article for a price or at a rate exceeding the maximum fixed by notification under clause (*c*) of sub-section (1) of section 3.

(2) Where a dealer or producer disposes of an article by having it sold by auction on his behalf, the auctioneer as well as the dealer or producer shall be liable to punishment provided by sub-section (1) of section 14 if in any such sale there is a contravention of clause (*c*) of sub-section (1).

(3) Where any article is sold, offered for sale or otherwise disposed of in contravention of sub-section (1) by a dealer or producer through any person employed by him or acting on his behalf, such person and also, unless they prove that they exercised due diligence to prevent such contravention the dealer or producer, as the case may be, and any person having charge on behalf of the dealer or producer of the place where the contravention occurred, shall be liable to the punishment provided by sub-section (1) of section 14 whether or not they were present when the contravention occurred.

Restrictions on possession by dealer or producer where no maximum is fixed under section 3.

5. Where no maximum has been fixed by notification under clause (*a*) of sub-section (1) of section 3,—

(*a*) no dealer shall have in his possession at any one time a quantity of any article exceeding one-quarter of the total quantity of that article held by him in the course of the year 1939, or as the case may be, exceeding the quantity which the Controller or other officer empowered in this behalf by the Government may intimate to him as the maximum quantity of that article which he may have in his possession at any one time ; and

(*b*) no producer shall have in his possession at any one time a quantity of any article exceeding one-quarter of his total production of that article during that one of three years 1940, 1941 and 1942 in which his production was greatest, or as the case may be, exceeding the quantity which the Controller or other officer empowered in this

behalf by the Government may intimate to him as the maximum quantity of that article which he may have in his possession at any one time.

Restriction on price where no maximum is fixed under section 3

6. (1) Where no maximum has been fixed by notification under clause (*c*) of sub-section (1) of section 3, no dealer or producer shall sell or offer for sale or otherwise dispose of an article for a consideration which is unreasonable.

(2) For the purposes of this section a consideration is unreasonable if, whether it is exclusively in money or not,—

(*a*) the purchaser is, as a condition of sale, required to purchase at the same time any other article ;

(*b*) where the sale is by a dealer, the consideration exceeds the amount represented by the addition allowed by the normal trade practice in force on the 31st day of August 1939, to—

(i) the landed cost of the article increased by any charges for freight and octroi or other duties incurred during transit between the importer's godown at the port of landing and the place of delivery to the consignee in [1][the State of Mysore except Bellary District]; or

(ii) the price at which the producer sold the article in the case of an article which is not imported ;

(*c*) where the sale is by a producer, the consideration exceeds the amount represented by the addition allowed by the normal trade practice in force on the 31st day of August 1939 to the cost of production of the article, such cost of production being deemed to be exclusive of the amount, if any, by which the price paid by the producer for any component part of the article exceeded (i) the maximum price fixed for the component part under section 3 and in force at the time of its purchase by the producer, or (ii) where no maximum price had been so fixed for the component part, the amount represented by the addition allowed by the normal trade practice in force on the 31st day of August 1939 to the cost of production of the component part :

1. See the Mysore Adaptation of Laws Order, 1953.

Provided that, where the addition allowed by such normal trade practice exceeds or is alleged to exceed 20 per cent, the dealer or producer, as the case may be, shall report the fact to the Controller who may either sanction such addition or for reasons to be recorded in writing, order its variation ; and the dealer or producer, as the case may be, shall be deemed to sell for a consideration which is unreasonable if such report has not been made or if after such report has been made and the Controller has varied such addition, the price charged exceeds the limits approved by the Controller under this proviso.

(3) The Controller may make or cause to be made a certificate stating the landed cost of any imported article dealt in by a dealer, and shall, on request made by any dealer, grant or cause to be granted to that dealer a certificate stating the landed cost of any such imported article.

(4) Where a dealer or producer disposes of an article by having it sold by auction on his behalf, the auctioneer as well as the dealer or producer shall be liable to the penalty provided by sub-section (1) of section 14 if in any such sale there is a contravention of sub-section (1).

(5) Where any article is sold, offered for sale or otherwise disposed of in contravention of sub-section (1) by a dealer or producer through any person employed by him or acting on his behalf, such person and also, unless they prove that they exercised due diligence to prevent such contravention, the dealer or producer, as the case may be, and any person having charge on behalf of the dealer or producer of the place where the contravention occurred, shall be liable to the punishment provided by sub-section (1) of section 14 whether or not they were present when the contravention occurred.

General limitation on quantity to be possessed at any one time.

7. (1) No person shall have in his possession at any one time a greater quantity of any article to which this section applies than the quantity necessary for the reasonable needs of himself and his family for a period of three months or such longer period as may for special reasons in his particular circumstances be considered a reasonable period for which to make provision.

(2) For the purposes of sub-section (1), the expression " reasonable needs" includes the fulfilment of social or religious or other customary obligations.

(3) Nothing in this section shall apply to a dealer or producer in respect of any article sold by or produced by him.

(4) This section shall apply only to such articles as the Controller may, by order published in the official Gazette, specify for the purpose.

Duty to declare possession of excess stocks.

8. Any person having in his possession a quantity of any article exceeding that permitted by or under this Act shall forthwith report the fact to the Controller or other officer empowered in this behalf by the Government, and shall take such action as to the storage, distribution or disposal of the excess quantity as the Controller or such officer may direct.

Refusal to sell.

9. No dealer or producer shall, unless previously authorised to do so by the Controller or other officer empowered in this behalf by the Government, without sufficient cause refuse to sell to any person any article within the limits, if any, as to quantity imposed by this Act.

Explanation.—The possibility or expectation of obtaining a higher price for an article at a later date shall not be deemed to be a sufficient cause for the purposes of this section.

Power of Controller to order or prohibit sale.

10. The Controller may, by order in writing, direct any dealer or producer—

(*a*) to sell to any specified person any specified article or articles in such quantity, within the limits, if any, as to quantity imposed by this Act, as may be specified in the order,

(*b*) not to sell except to such persons as the Controller may, in the order or otherwise, specify any specified articles or classes of articles for such period not exceeding twenty-one days as may be specified in the order.

Cash memorandum to be given of certain sales.

11. (1) Every dealer or producer when selling any article for cash shall, if the amount of the purchase is ten rupees or more in all cases, and if the amount of the purchase is less than ten rupees when so requested by the purchaser, give to the purchaser a cash memorandum containing particulars of the transaction.

(2) The Government may, by notification in the official Gazette, prescribe the particulars to be contained in any such cash memorandum.

(3) The Government may, by notification in the official Gazette, exempt specific areas, classes of dealers or producers, or commodities from the operation of this section.

Marking of prices and exhibiting price list.

12. (1) The Controller may direct any dealer or producer to mark articles exposed or intended for sale with the sale prices or to exhibit on his premises a price list of articles held by him for sale, and may further give directions as to the manner in which any such direction as aforesaid is to be carried out.

(2) The Controller may, by order published in the official Gazette, issue a direction under sub-section (1) generally to all dealers in or producers of a particular article or particular articles.

(3) No dealer shall destroy, efface or alter or cause to be destroyed, effaced or altered any label or mark affixed to an article and indicating the price marked by a producer.

Powers of Controller, Inspector, etc.

13. (1) The Controller or an Inspector or an Officer empowered in this behalf by the Government may—

(*a*) direct a dealer or producer to maintain records of sale and purchase transactions;

(*b*) direct a dealer or producer to furnish any information he may require as to the business carried on by such dealer or producer;

(*c*) direct a dealer or producer to furnish any information possessed by such dealer or producer as to the business carried on by any other person;

(*d*) inspect or cause to be inspected any books or other documents belonging to or under the control of any dealer or producer;

(*e*) enter and search any premises;

(*f*) seize or direct the seizure of any article in respect of which he suspects that an offence under this Act has been, is being or is about to be committed,

and thereafter take or direct the taking of all measures necessary for securing the production of the article in a Court.

(2) The Controller may, by order published in the official Gazette, issue to all dealers or producers of a specified class a direction such as is referred to in clause (*a*) or clause (*b*) of sub-section (1).

(3) The Controller and such Inspectors and other officers as may be empowered by the Government in this behalf shall, within the respective areas for which they are appointed, have power to investigate all offences punishable under this Act and in conducting any such investigation shall, within the said areas, have all the powers, duties, privileges and liabilities of an officer in charge of a Police Station under the Code of Criminal Procedure, 1904, when investigating a cognisable offence within the limits of his station.

Penalties.

14. (1) Whoever contravenes any of the provisions of this Act shall be punishable with imprisonment for a term which may extend to five years, or with fine, or with both.

(2) Whoever fails to comply with any direction made under authority conferred by this Act shall be punishable with imprisonment for a term which may extend to three years, or with fine, or with both.

(3) A court convicting any person of an offence punishable under this Act, may order any article, in respect of which the offence was committed to be forfeited to the Government.

(4) Notwithstanding anything to the contrary in clause (*a*) of sub-section (1) of section 32 of the Code of Criminal Procedure, 1904, a Magistrate of the First Class specially empowered by the Government in this behalf may impose a sentence of fine exceeding one thousand rupees for any offence punishable under this Act.

Right of buyer to avoid prohibited transactions or to recover excess price.

15. (1) Where any person has been convicted of the offence specified in sub-section (1) of section 6, then—

(*a*) if the prosecution was in respect of a sale, the buyer at that sale, and

(*b*) if the prosecution was in respect of a sale or an offer to sell or a disposal otherwise than by sale, the buyer under any sale of similar articles effected at the same or a higher price in the course of that business in contravention of the provisions of sub-section (1) of section 6 before the date of conviction, may at his option—

(i) either treat the sale as void, and recover from the seller, as money received by him for the use of the buyer, any amount paid by the buyer as consideration therefor, or

(ii) affirm the sale but recover as aforesaid to the extent of any loss sustained by him by reason of the contravention, regard being had to any consideration received or to be received by him for a resale of the articles :

Provided that the buyer shall not be entitled to exercise the rights conferred by clause (i) if any rights acquired by a third party would be prejudiced thereby, or after the lapse of an unreasonable time from the date of sale, or unless he tenders the articles to the seller in substantially the same state as that in which they were when the property passed to the buyer.

(2) Any sum recoverable under this section shall be recoverable with interest thereon at the rate of five per cent per annum from the date when it was paid.

(3) No person may exercise any rights conferred by this section who is himself liable to punishment as an abettor of the contravention in question.

16. No prosecution for any offence punishable under this Act shall be instituted except with the previous sanction of the Government, or of an officer empowered by the Government to grant such sanction. Procedure.

17. (1) In any prosecution for a contravention of the provisions of section 6 when the sale of, or offer to sell, or disposal of, the article in question and the price at which it was made, have been proved, then, if it is also proved that such price exceeded by more than 20 per cent, the amount specified in sub-clause (i) or (ii) of clause (*b*) of sub-section (2) of section 6 or in clause (*c*) of that sub-section, as the case may be, it shall lie on the accused Special rules of evidence.

person to prove that the sale price charged was within the limits approved by the Controller under the proviso to the said sub-section.

(2) For the purposes of section 6, a certificate signed by or under authority from the Controller as to the landed cost of any articles shall be conclusive proof of that landed cost, and in giving the said certificate such of the following charges as are actually incurred in connection with the article shall be taken into account, namely, buying commission, insurance premium, freight, customs duty paid, landing and clearing charges up to deposit of the article in the importer's warehouse or other place of storage and charges made by banks for transmitting shipping documents.

Offences by corporations.

18. If the person contravening any provision of this Act is a company or other body corporate, every director, manager, or secretary or other administrative officer or agent thereof shall, unless he proves that the contravention took place without his knowledge or that he exercised all due diligence to prevent such contravention, be deemed to be guilty of such contravention.

Certain officers to be deemed public servants.

19. The Controller, Inspectors and Officers empowered for the purposes of sections 5, 8, 9 or 13 by the Government shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code, as in force in Mysore.

Bar of legal proceedings.

20. No suit, prosecution or other legal proceeding shall lie against any person for anything done or in good faith intended to be done under this Act.

Savings of other laws.

21. The provisions of this Act shall be in addition to and not in derogation of any other law for the time being in force regulating the keeping, storage, distribution, disposal, or price of articles.

Exception of certain articles.

22. The provisions of this Act shall not apply—

(*a*) to the possession or sale of any article intended for export from [1][State of Mysore except Bellary District] by a person holding an export license for the export of that article;

1. See the Mysore Adaptation of Laws Order, 1956.

(*b*) to the possession or sale of any article by a person discharging a contract entered into with the Government where the possession or sale is in pursuance of that contract.

23. The Hoarding and Profiteering Prevention Ordinance, 1943 (XXXV of 1943) as continued by the Retrocession (Application of Laws) Act, 1947, in the Retroceded Area is hereby repealed. Repeal.

MYSORE ACT No. LXI OF 1948.

THE SPECIAL ENQUIRY COMMITTEE ACT, 1948.

(AS AMENDED BY ACTS LXVI OF 1948 AND XLIV OF 1949)

(Promulgated by His Highness the Maharaja on the 4th day of September 1948.)

WHEREAS a Committee of Enquiry known as the Gopala Rao Enquiry Committee has been constituted by the Government, and the said Committee has been notified under section 3 of Act XXII of 1948, AND WHEREAS the said Committee has been functioning under the said Act (as amended by Act XXV of 1948 and Act LIII of 1948). AND WHEREAS the Committee has not yet concluded its labours:

AND WHEREAS the Emergency Act XXII of 1948 is about to expire, and it has therefore become necessary to promulgate a consolidated Act to enable the Committee to conclude its labours:—

[1][AND WHEREAS it is expedient to provide for the collection and equitable distribution of the properties relating to the transactions of B. N. Gopala Rao and for other purposes hereinafter appearing;]

His Highness the Maharaja is pleased to enact as follows:—

Short title, extent and commencement.

1. (1) This Act may be called "The Special Enquiry Committee Act, 1948".

(2) It extends to the [2][whole of the State of Mysore except Bellary District] and applies to all subjects of His Highness the Maharaja wherever they may be.

(3) It shall come into force at once.

Definitions.

2. In this Act, unless there is anything repugnant to the subject or context:

(*a*) "Committee" means the Gopala Rao Enquiry Committee constituted by Notification No. 6055 —C. B. 239-47-1, dated 25th February 1948.

1. Inserted by Act XLIV of 1949.
2. See the Mysore Adaptation of Laws Order, 1953.

(*b*) "Member of the Committee" includes also the Chairman of the Committee.

Constitution of the Committee.

3. The members at present constituting the Committee shall continue to be the members thereof; and any vacancy arising among the members from any cause whatsoever shall be filled up by the Government.

Place of Enquiry.

4. The Committee may sit at such place or places as it may decide upon.

Nature of proceedings before the Committee.

5. [1][(1)] The Committee may, in its discretion, conduct its proceedings either in the public or *in camera*; *provided*, however, that the Committee shall conduct the proceedings *in camera* where any person appearing or required to appear before it desires in writing that his examination should not be open to the public.

[2][(2) In respect of every proceeding before it, the Committee shall act in accordance with the principles of natural justice, equity and good conscience.]

Members of the Committee to be public servants.

6. Every member of the Committee and every officer or other person executing the orders of the Committee under this Act shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code as in force in Mysore.

Power to summon witnesses and documents.

7. (1) In respect of every proceeding before it, the Committee shall have the same powers as are vested in a Criminal Court under Chapters VI, VII and XL of the Code of Criminal Procedure, 1904, and under such other provision of law [2][and subject to such modifications] as may be notified from time to time by the Government in the official Gazette.

(2) Without prejudice to the powers vested in the Committee under sub-section (1) and notwithstanding anything to the contrary in any law for the time being in force, the Committee shall have, in respect of every proceeding before it, power to summon and compel the production of any document, whether confidential or otherwise, or any material object from any Court, Office, Institution, Authority or person whatsoever and shall in this behalf have also the powers specified in sub-section (1).

1. Section 5 renumbered as sub-section (1) by Act XLIV of 1949.
2. Inserted by Act XLIV of 1949.

(3) Sections 4 and 5 of the Bankers Books Evidence Act, 1902, shall apply to the proceedings before the Committee, and it shall be within the power of the Committee to make an order for the production of any books or documents of a Bank in the same manner as a Court.

Power to direct payment of excess amounts received from Gopala Rao.

[1] [**7 A.** (1) The Committee may as a result of the enquiry they have already held or may in their discretion hold hereafter, direct that any person who had any financial transaction with B. N. Gopala Rao shall pay to the Committee such amount as it may specify and thereupon any amount so specified shall be recoverable by such officer as the Committee may authorise in this behalf, as if it were an arrear of land revenue:

Provided that no person shall be directed to pay any amount under this sub-section in excess of what he has received from B. N. Gopala Rao over and above the amount paid by him to the said Gopala Rao.

(2) Any officer authorised by the Committee under sub-section (1) shall have all the powers of a Deputy Commissioner of a District under the Mysore Land Revenue Code, 1888, for purposes of recovery of the amount specified by the Committee.

(3) Notwithstanding anything contained in the Mysore Land Revenue Code, 1888, or any other law for the time being in force, no order of the officer authorised by the Committee under sub-section (1) shall be called in question in any manner whatsoever except by an appeal to the Committee.

Power in respect of insolvency proceedings of Gopala Rao.

7 B. (1) On the commencement of the Special Enquiry Committee (Amendment) Act, 1949, Insolvency Case No. 1 of 1946-47 on the file of the Additional District Judge, Bangalore Division, shall be deemed to have been transferred to the file of the Committee, and the said Insolvency Case and all proceedings connected with it shall, subject to the provisions of any law notified under sub-section (1) of section 7 and sub-section (5) of this section, be continued before the Committee; and save as herein contained none of the provisions of the Mysore Insolvency Act, 1925, (XI of 1925), shall apply to the proceedings before the Committee.

(2) Notwithstanding anything contained in any law for the time being in force, the whole of the property of

1. Inserted by Act XLIV of 1949.

B.N.Gopala Rao wherever situate shall vest in the Committee, and no creditor to whom the said Gopala Rao is indebted in respect of any debt whatsoever shall have any remedy against the property of the said Gopala Rao in respect of the debt except in accordance with sub-section (5) of this section.

(3) The Committee may, after such enquiry as it thinks fit, set aside any transfer or other disposal of any property made by B. N. Gopala Rao or by any other person who had any financial transactions with the said Gopala Rao, and thereupon notwithstanding anything to the contrary contained in any law for the time being in force,—

(i) the property transferred or disposed of by the said Gopala Rao shall vest in the Committee free from all rights, encumbrances and equities created by the said Gopala Rao or any other person;

(ii) the property transferred or disposed of by the said person who had financial transactions with the said Gopala Rao shall vest in the said person free from all rights, encumbrances and equities created by the said person or any other person; and such property shall be liable to be proceeded against by the officer authorised under sub-section (1) of section 7A of this Act:

Provided that if in the opinion of the Committee, the transfer of the property by the said Gopala Rao or other person was to a *bona fide* transferee for consideration, the transfer shall not be set aside without such compensation (not being less than the amount paid by the transferee as consideration for the transfer) to the transferee as the Committee may determine.

(4) The Committee shall have the power to sell any moveable or immoveable property which vests in it, and a purchaser to whom a certificate in that behalf is granted by an officer authorised by the Committee shall be deemed to be the owner of the property specified in such certificate.

(5) The Committee may, subject to such directions as may be given from time to time by the Government in this behalf, distribute the amount realised from the assets of B. N. Gopala Rao and from the sale of any moveable or immoveable property under sub-section (4) of this section

and any other amounts received or recovered by it from persons who had financial transactions with the said Gopala Rao, among such creditors or class of creditors of the said Gopala Rao and in such manner as the Committee deems fit.]

Power to punish in certain cases.

8. (1) The provisions of Chapters X and XI of the Indian Penal Code, as in force in Mysore, shall apply to the Committee as if it were a Court of Justice and to every proceeding before it as if it were a judicial proceeding.

(2) Where in respect of any proceeding before the Committee, any person does or omits to do any act, which if done or omitted to be done with reference to a public servant or a Court of Justice or a judicial proceeding would be an offence under any of the provisions of Chapter X or Chapter XI of the Indian Penal Code, as in force in Mysore, the Committee, notwithstanding any other provision of law, may itself take cognisance of, and try such person for, such offence, and may on conviction pass a sentence of imprisonment not exceeding six months or fine which may extend to Rs. 1,000 or both:

Provided, however, that in any case where the Committee is of opinion that the offender cannot be adequately punished by itself, it may adopt the procedure contained in Chapter XXXV of the Code of Criminal Procedure, 1904, as if it were a Court and the proceedings before it judicial proceedings, and the requirements of section 195 of the Code of Criminal Procedure, 1904, shall thereupon be deemed to have been complied with.

(3) In any trial by the Committee under the preceding sub-section, it shall, as far as may be, follow the procedure prescribed by Chapter XXI of the Code of the Criminal Procedure, 1904.

(4) In the event of any difference of opinion among the members of the Committee, the opinion of the majority shall prevail.

(5) Notwithstanding any provision in this Act to the contrary, any person, against whom action is taken by the Committee [1][under section 7A or sub-section (2) of this section, may of right be represented or defended, as the

1. Substituted by Act XLIV of 1949.

case may be, by a legal practitioner], and the proceedings shall be open to the public.

(6) Any order, conviction or sentence passed by the Committee under this section shall be final; and there shall be no appeal or revision or any other proceeding whatsoever against any such order, conviction or sentence to any Court or authority, except in the manner and to the extent prescribed in sub-section (7) hereof.

(7) Any person aggrieved by any order, conviction or sentence passed by the Committee [1][under section 7A or 7B or sub-section (2) of this section] may apply to the Government [2][x x x] for redress, and the Government may, taking all the circumstances into consideration, pass such order as it deems fit.

[3][Provided that an appeal against any order under section 7A or 7B shall be filed within fifteen days from the date of such order, while an appeal against any order, conviction or sentence under sub-section (2) of this section shall be filed within three months from the date of such order, conviction or sentence.]

Power to punish for contempt.

9. (1) The Committee shall have power to take cognisance of, investigate into and punish any person for, any contempt of the Committee with simple imprisonment which may extend to six months or with fine which may extend to Rs. 1,000 or with both.

(2) A person is said to commit contempt [2][x x x x] of the Committee, who, by words either spoken or written or by visible respresentation or otherwise obstructs or attempts to obstruct any proceedings of the Committee, or brings or attempts to bring the Committee, or any member thereof into hatred, ridicule or contempt, or lowers or attempts to lower the authority or prestige of the Committee or of any member thereof in respect of any of its proceedings.

Any person who makes or publishes an unfair comment regarding the proceedings of the Committee shall be deemed to obstruct its proceedings.

(3) Any order of punishment passed under the provisions of sub-section (1) hereof shall be final and there shall be

1. Substituted by Act XLIV of 1949.
2. Certain words omitted by Act XLIV of 1949.
3. Added by Act XLIV of 1949.

no appeal or revision or other proceeding against such order to any Court or authority:

Provided that the Government may, in its discretion, remit the whole or any portion of the punishment to which any person has been sentenced.

Jurisdiction of Committee.

10. (1) In proceedings under [1][sections 7A, 7B, 8 and 9] of this Act, the Committee shall be the sole judge to determine questions of fact and of law including those necessary to give it jurisdiction, and its decision shall be final.

(2) The Committee shall not be and shall be deemed never to have been subject to the superintendence and control of the High Court.

Penalty for publication of confidential matter.

11. (1) All information furnished to and all documents produced before the Committee in any proceeding which is held *in camera*, shall be treated as confidential.

(2) Any such information or contents of any document mentioned in sub-section (1) shall not be disclosed or published without the permission of the Government by any member of the Committee or by any other person.

(3) Any person contravening the provisions of this section shall, on complaint made by the Chief Secretary, with the sanction of the Government, or by any other person duly authorised by the Government in this behalf be tried by the District Magistrate, Bangalore (Urban) and on conviction shall be punishable with fine which may extend to Rs. 1,000.

Bar of suit.

12. No suit or other proceeding shall lie against the Committee or any member of the Committee for anything done or purported to be done in the course, or in respect, of any proceeding of the Committee.

Validation of prior proceedings.

13. All orders made, sentences passed and proceedings conducted by the Committee hitherto from the date of its constitution shall, notwithstanding any legal proceeding taken or instituted in regard thereto, be fully valid with retrospective effect and shall give effect to, provided that the Government may in its discretion remit the whole or part of any sentence passed by the Committee; and the

1. Substituted by Act XLIV of 1949.

provisions of section 12 hereof shall also apply to such orders, sentences and proceedings.

Power to make rules.

14. (1) The Government may make rules for carrying out the purposes of this Act.

(2) Without prejudice to the generality of the power conferred under sub-section (1) such rules may,—

(*a*) prescribe the agency by which processes issued by the Committee should be executed;

(*b*) prescribe the rates at which travelling and subsisting allowances may be paid to the witnesses appearing before the Committee to give evidence or to produce documents, and the source from which such cost has to be met.

Procedure of the Committee.

15. [1][(1)] Except as otherwise expressly provided in this Act, the Committee shall regulate its own procedure in all matters.

[2][(2) Notwithstanding anything contained in sections 2 and 3, any two members of the Committee may act as the Committee during the temporary absence of a third member.]

Report of the Committee.

16. (1) The Committee may submit interim reports from time to time and shall, on the conclusion of its labours, submit a final report to the Government of its investigations, its findings and conclusions on the matters referred to it, and it will be open to the Government to pass such orders and take such action thereon as it thinks fit, necessary or expedient.

(2) The Committee shall also, from time to time, promptly report to the Government all action taken by it under sections 8 and 9.

1. Section 15 renumbered as sub-section (1) by Act LXVI of 1948.
2. Inserted by Act LXVI of 1948.

MYSORE ACT No. LXIII OF 1948.

THE UNITED NATIONS (SECURITY COUNCIL) ACT, 1948.

(Received the assent of His Highness the Maharaja on the 24th day of September 1948.)

An Act to enable effect to be given to certain provisions of the Charter of the United Nations, in [1][State of Mysore except Bellary District]

WHEREAS it is expedient to enable effect to be given to certain provisions of the Charter of the United Nations, in [1][State of Mysore except Bellary District];

NOW, THEREFORE, in exercise of the powers conferred by section 30 of the Government of Mysore Act, 1940 (XVIII of 1940);

It is hereby enacted as follows:—

1. This Act may be called the United Nations (Security Council) Act, 1948. Short title.

2. If, under Article 41 of the Charter of the United Nations signed at San Francisco on the 26th day of June 1945 the Security Council of the United Nations calls upon the Government of India to apply any measures, not involving the use of armed force, to give effect to any decision of that Council, the Government may, by order published in the official Gazette, make such provisions (including provisions having extraterritorial operation) as appear to it necessary or expedient for enabling those measures to be effectively applied, and without prejudice to the generality of the foregoing power, provision may be made for the punishment of persons offending against the order. Measures under Article 41 of the Charter of the United Nations.

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1. See the Mysore Adaptation of Laws Order, 1953.

MYSORE ACT No. LXIV OF 1948.

THE UNITED NATIONS (PRIVILEGES AND IMMUNITIES) ACT, 1948.

(Received the assent of His Highness the Maharaja on the 24th day of September 1948)

An Act to give effect to the Convention on the Privileges and Immunities of the United Nations in [1][State of Mysore except Bellary District] ;

WHEREAS it is expedient to give effect to the Convention on the Privileges and Immunities of the United Nations, and to enable similar privileges and immunities to be enjoyed by other international organisations and their representatives and officials in [1][State of Mysore except Bellary District.]

NOW, THEREFORE, in exercise of the powers conferred by section 30 of the Government of Mysore Act, 1940 (XVIII of 1940);

It is hereby enacted as follows :—

1. This Act may be called the United Nations (Privileges and Immunities) Act, 1948. Short title.

2. (1) Notwithstanding anything to the contrary contained in any other law, the provisions set out in the Schedule to this Act of the Convention on the Privileges and Immunities, adopted by the General Assembly of the United Nations on the 13th day of February 1946, shall have the force of law in [1][State of Mysore except Bellary District.] Conferment on United Nations and its representatives and officers of certain privileges and immunities.

(2) The Government may, from time to time, by notification in the official Gazette, amend the Schedule in conformity with any amendments, duly made and adopted, of the provisions of the said Convention set out therein.

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1. See the Mysore Adaptation of Laws Order, 1953.

Power to confer certain privileges, and immunities on other international organisations and their representatives and officers.

3. Where in pursuance of any international agreement, convention or other instrument it is necessary to accord to any international organisation and its representatives and officers privileges and immunities in [1][State of Mysore except Bellary District] similar to those contained in the provisions set out in the Schedule, the Government may, by notification in the official Gazette declare that the provisions set out in the Schedule shall, subject to such modifications, if any, as it may consider necessary or expedient for giving effect to the said agreement, convention or other instrument, apply *mutatis mutandis* to the international organisation specified in the notification and its representatives and officers and thereupon the said provisions shall apply accordingly and, notwithstanding anything to the contrary contained in any other law, shall in such application have the force of law in [1][State of Mysore except Bellary District.]

Power to make rules.

4. The Government may make rules for carrying out the purposes of this Act.

THE SCHEDULE

[See *Sections 2 and 3*].

ARTICLE I.

JURIDICAL PERSONALITY.

Section 1.—The United Nations shall possess juridicial personality. It shall have the capacity:

(*a*) to contract;

(*b*) to acquire and dispose of immovable and movable property;

(*c*) to institute legal proceedings.

ARTICLE II.

PROPERTY, FUNDS AND ASSETS.

Section 2.—The United Nations, its property and assets wherever located and by whomsoever held, shall enjoy immunity from every form of legal process except in so far as in any particular case it has expressly waived its immunity. It is, however, understood that no waiver of immunity shall extend to any measure of execution.

1. See the Mysore Adaptation of Laws Order, 1953.

(*Schedule*)

Section 3.—The Premises of the United Nations shall be inviolable. The property and assests of the United Nations, wherever located and by whomsoever held shall be immune from search, requisition, confiscation, expropriation and any other form of interference whether by executive, administrative, judicial or legislative action.

Section 4.—The archives of the United Nations, and in general all documents belonging to it or held by it, shall be inviolable wherever located.

Section 5.—Without being restricted by financial controls regulations or moratoria of any kind,

(*a*) the United Nations may hold funds, gold or currency of any kind and operate accounts in any currency;

(*b*) the United Nations shall be free to transfer its fund, gold or currency from one country to another or within any country and to convert any currency held by it into any other currency.

Section 6.—In exercising its rights under section 5 above, the United Nations shall pay due regard to any representations made by the Government of any Member in so far as it is considered that effect can be given to such representations without detriment to the interests of the United Nations.

Section 7.—The United Nations, its assets, income and other property shall be:

(*a*) exempt from all direct taxes; it is understood, however, that the United Nations will not claim exemption from taxes which are, in fact, no more than charges for public utility services;

(*b*) exempt from customs duties and prohibitions and restrictions on imports and exports in respect of articles imported or exported by the United Nations for its official use. It is understood, however, that articles imported under such exemption will not be sold in the country into which they were imported except under conditions agreed with the Government of that country;

(*c*) exempt from customs duties and prohibitions and restrictions on imports and exports in respect of its publications.

Section 8.—While the United Nations will not, as a general rule, claim exemption from excise duties and from taxes on the sale of immovable and movable property which form part of the price to be paid, nevertheless when the United Nations is making important purchases for official use of property on which such duties and taxes have been charged or are chargeable. Members will, whenever possible, make appropriate administrative arrrangements for the remission or return of the amount of duty or tax.

ARTICLE III.

Facilities in respect of Communications

Section 9.—The United Nations shall enjoy in the territory of each Member for its official communications treatment not less favourable

than that accorded by the Government of that Member to any other Government including its diplomatic mission in the matter of priorities, rates and taxes on mails, cables, telegrams, radiograms, telephotos, telephone and other communications; and press rates for information to the press and radio. No censorship shall be applied to the official correspondence and other official communications of the United Nations.

Section 10.—The United Nations shall have the right to use codes and to despatch and receive its correspondence by courier or in bags, which shall have the same immunities and privileges as diplomatic couriers and bags.

ARTICLE IV.

The Representatives of Members.

Section 11.—Representatives of Members to the principal and subsidiary organs of the United Nations and to conferences convened by the United Nations, shall, while exercising their functions and during their journey to and from the place of meeting, enjoy the following privileges and immunities:

(*a*) immunity from personal arrest or detention and from seizure of their personal baggage, and, in respect of words spoken or written and all acts done by them in their capacity as representatives, immunity from legal process of every kind;

(*b*) inviolability for all papers and documents;

(*c*) the right to use codes and to receive papers or correspondence by courier or in sealed bags;

(*d*) exemption in respect of themselves and their spouses from immigration restrictions, aliens registration or national service obligations in the State they are visiting or through which they are passing in the exercise of their functions;

(*e*) the same facilities in respect of currency or exchange restrictions as are accorded to representatives of foreign governments on temporary official missions;

(*f*) the same immunities and facilities in respect of their personal baggage as are accorded to diplomatic envoys; and also

(*g*) such other privileges, immunities and facilities not inconsistent with the foregoing as diplomatic envoys enjoy, except that they shall have no right to claim exemption from customs duties on goods imported (otherwise than as part of their personal baggage) or from excise duties or sales taxes.

Section 12.—In order to secure, for the representatives of Members to the principal and subsidiary organs of the United Nations and to conferences convened by the United Nations, complete freedom of speech and independence in the discharge of their duties, the immunity from legal process in respect of words spoken or written and

all acts done by them in discharging their duties shall continue to be accorded, notwithstanding that the persons concerned are no longer the representatives of Members.

Section 13.—Where the incidence of any form of taxation depends upon residence, periods during which the representatives of Members to the principal and subsidiary organs of the United Nations and to conferences convened by the United Nations are present in a State for the discharge of their duties shall not be considered as periods of residence.

Section 14.—Privileges and immunities are accorded to the representatives of Members not for the personal benefit of the individuals themselves, but in order to safeguard the independent exercise of their functions in connection with the United Nations, consequently a Member not only has the right but is under a duty to waive the immunity of its representative in any case where in the opinion of the Member the immunity would impede the course of justice, and it can be waived without prejudice to the purpose for which the immunity is accorded.

Section 15.—The provisions of sections 11, 12 and 13 are not applicable as between a representative and the authorities of the State of which he is a national or of which he is or has been the representative.

Section 16.—In this article the expression "representatives" shall be deemed to include all delegates, deputy delegates, advisers, technical experts and secretaries of delegations.

ARTICLE V.

Officials.

Section 17.—The Secretary-General will specify the categories of officials to which the provisions of this Article and Article VII shall apply. He shall submit these categories to the General Assembly. Thereafter these categories shall be communicated to the Government of all Members. The names of the officials included in these categories shall from time to time be made known to the Governments of Members.

Section 18.—Officials of the United Nations shall—

(*a*) be immune from legal process in respect of words spoken or written and all acts performed by them in their official capacity;

(*b*) be exempt from taxation on the salaries and emoluments paid to them by the United Nations;

(*c*) be immune from national service obligations;

(*d*) be immune, together with their spouses and relatives dependent on them, from immigration restrictions and alien registration;

(*e*) be accorded the same privileges in respect of exchange facilities as are accorded to the officials of comparable ranks forming part of diplomatic missions to the Government concerned;

(*f*) be given, together with their spouses and relatives dependent on them, the same repatriation facilities in time of international crisis as diplomatic envoys;

(*g*) have the right to import free of duty their furniture and effects at the time of first taking up their post in the country in question.

Section 19.—In addition to the immunities and privileges specified in section 18, the Secretary-General and all Assistant Secretaries-General shall be accorded in respect of themselves, their spouses and minor children, the privileges and immunities, exemptions and facilities accorded to diplomatic envoys, in accordance with International Law.

Section 20.—Privileges and immunities are granted to officials in the interests of the United Nations and not for the personal benefit of the individuals themselves. The Secretary-General shall have the right and the duty to waive the immunity of any official in any case where, in his opinon, the immunity would impede the course of justice and can be waived without prejudice to the interests of the United Nations. In the case of the Secretary-General, the Security Council shall have the right to waive immunity.

Section 21.—The United Nations shall co-operate at all times with the appropriate authorities of Members to facilitate the proper administration of justice, secure the observance of police regulations and prevent the occurrence of any abuse in connection with privileges, immunities and facilities mentioned in this Article.

ARTICLE VI.

Experts on Missions for the United Nations.

Section 22.—Experts (other than officials coming within the scope of Article V) performing missions for the United Nations shall be accorded such privileges and immunities as are necessary for the independent exercise of their functions during the period of their missions, including the time spent on journeys in connection with their missions. In particular they shall be accorded—

(*a*) immunity from personal arrest or detention and from seizure of their personal baggage;

(*b*) in respect of words spoken or written and acts done by them in the course of the performance of their mission, immunity from legal process of every kind. This immunity from legal process shall continue to be accorded notwithstanding that the persons concerned are no longer employed on missions for the United Nations;

(*c*) inviolability for all papers and documents;

(*d*) for the purpose of their communications with the United Nations, the right to use codes and to receive papers or correspondence by couriers or in sealed bags;

(*e*) the same facilities in respect of currency or exchange restrictions as are accorded to representatives of foreign Governments on temporary official missions;

(*f*) the same immunities and facilities in respect of their personal baggage as are accorded to diplomatic envoys.

Section 23.—Privileges and immunities are granted to experts in the interests of the United Nations and not for the personal benefit of the individuals themselves. The Secretary-General shall have the right and the duty to waive the immunity of any expert in any case where, in his opinion, the immunity would impede the course of justice and it can be waived without prejudice to the interests of the United Nations.

ARTICLE VII.

UNITED NATIONS LAISSEZ-PASSER.

Section 24.—The United Nations may issue United Nations laissez-passer to its officials. These laissez-passer shall be recognized and accepted as valid travel documents by the authorities of Members, taking into account the provisions of Section 25.

Section 25.—Applications for visas (where required) from the holders of United Nations laissez-passer, when accompanied by a certificate that they are travelling on the business of the United Nations, shall be dealt with as speedily as possible. In addition, such person shall be granted facilities for speedy travel.

Section 26.—Similar facilities to those specified in Section 25 shall be accorded to experts and other persons who, though not the holders, of United Nations laissez-passer, have a certificate that they are travelling on the business of the United Nations.

Section 27.—The Secretary-General, Assistant Secretaries-General and Directors travelling on United Nations laissez-passer on the business of the United Nations shall be granted the same facilities as are accorded to diplomatic envoys.

Section 28.—The provisions of this article may be applied to the comparable officials of specialized agencies if the agreements for relationship made under Article 63 of the Charter so provide.

ARTICLE VIII.

SETTLEMENT OF DISPUTES.

Section 29.—The United Nations shall make provisions for appropriate modes of settlement of:

(*a*) disputes arising out of contracts or other disputes of a private law character to which the United Nations is a party;

(*Schedule*)

(*b*). disputes involving any official of the United Nations who by reasons of his official position enjoys immunity, if immunity has not been waived by the Secretary-General.

Section 30.—All differences arising out of the interpretation or application of the present convention shall be referred to the International Court of Justice, unless in any case it is agreed by the parties to have recourse to another mode of settlement. If a difference arises between the United Nations on the one hand and a Member on the other hand, a request shall be made for an advisory opinion on any legal question involved in accordance with Article 96 of the Charter and Article 65 of the Statute of the Court. The opinion given by the Court shall be accepted as decisive by the parties.

(*Schedule*)

MYSORE ACT No. VIII OF 1949.

THE MYSORE SHORT TITLES ACT, 1949.

(*Received the assent of His Highness the Maharaja on the 26th day of January 1949.*)

An Act to facilitate the Citation of Certain Acts.

WHEREAS it is expedient to facilitate the citation of certain Acts ;

It is hereby enacted as follows :—

1. This Act may be called the Mysore Short Titles Act, 1949. **Short Title.**

2. Each of the Acts described in the first three columns of the Schedule may, without prejudice to any other mode of citation, be cited for all purposes by the short title mentioned in that behalf in the fourth column thereof. **Citation of certain Acts.**

THE SCHEDULE

Year	No.	Subject	Short title
1850	XIX	Concerning the binding of apprentices ...	The Apprentices Act, 1850
1867	XXV	Providing for the regulation of printing-presses and Newspapers, for the preservation of copies of books printed in the territories of Mysore, and for the registration of such books.	The Press and Registration of Books Act, 1867.
1873	I	An Act to prevent the indiscriminate destruction of wild elephants.	The Wild Elephants (Preservation) Act, 1873.
1885	II	Making special provision for the levy of Excise Duty payable on spirits used exclusively in Arts and Manufactures or in Chemistry.	The Excise (Spirits) Act, 1885.
1892	II	Providing compensation to families for loss occasioned by the death of a person caused by actionable wrong.	The Mysore Fatal Accidents Act, 1892.
1893	I	Providing for avoiding loss by the default of public accountants.	The Mysore Public Accountants' Default Act, 1893.
1899	I	Assimilating the law relating to Post Offices in Mysore to that which is from time to time in force in British India.	The Indian Post Office (Application to Mysore) Act, 1899.
1899	IV	Applying the provisions of the Indian Telegraph Act, 1885, to all Telegraph lines in Mysore.	The Indian Telegraph (Application to Mysore) Act, 1899.

(Schedule)

Year	No.	Subject	Short title
1899	VI	Providing for and regulating the destruction and segregation of stray dogs and diseased horses and cattle.	The Mysore Diseased Animals (Destruction and Segregation) Act, 1899.
1902	I	Providing for the prevention of wrongful damage to the Kaveri Electric Power Transmission line.	The Kaveri Electric Power Line (Protection) Act, 1902.
1903	II	Providing for the recovery of loans made to Agricultural Banks by Government.	The Agricultural Banks (Recovery of Government Loans) Act, 1903.
1910	IV	Providing for the recognition of the representative character of the Administrator-General of Madras.	The Administrator-General of Madras (Recognition) Act, 1910.
1912	I	Providing for the protection of Judicial Officers.	The Mysore Judicial Officers Protection Act, 1912.

MYSORE ACT No. XI OF 1949.

THE REPEALING ACT, 1949.

(Received the assent of His Highness the Maharaja on the 26th day of January 1949.)

An Act to repeal certain enactments.

WHEREAS it is expedient that the enactments specified in the Schedule which have become unnecessary should be expressly and specifically repealed:

It is hereby enacted by as follows:—

Short Title.

1. This Act may be called the Repealing Act, 1949.

Repeal of certain enactments.

2. The enactments specified in the Schedule are hereby repealed to the extent mentioned in the fourth column thereof.

Saving.

3. Where this Act repeals any enactment—

(*a*) which, while itself repealing another enactment, provided for the saving of rights, privileges, obligations or liabilities, acquired, accrued or incurred under that enactment or provided that references to the enactment by it repealed should be read as if made to the Act by which that enactment was repealed, or that acts done under the enactment by it repealed should be deemed to have been done under the Act by which that enactment was repealed, or

(*b*) which, while itself amending another enactment, provided that references to the enactment by it amended should be read as if made to that enactment as so amended, or that acts done under the enactment by it amended should be deemed to have been done under that enactment as so amended or by a new authority substituted in that enactment as so amended for a previously existing authority,

the repeal shall not affect the operation of any such provision as aforesaid.

Effect of repeal of amending enactment.

4. Where this Act repeals any enactment by which the text of any other enactment was amended by the express omission, insertion or substitution of any matter, the repeal shall not affect the continuance of any such amendment made by the enactment so repealed and in operation at the commencement of this Act.

THE SCHEDULE

ENACTMENTS REPEALED

Year	Number	Short title	Extent of repeal
1872	XVIII	The Indian Evidence (Amendment) Act, as applied to Mysore.	The whole
1872	XIX	The Indian Penal Code (1860) Amendment Act, as applied to Mysore.	,,
1890	II	An Act to amend the Mysore High Court Act, I of 1884.	,,
1891	I	An Act to amend the Mysore Land Revenue Code, 1888.	,,
1892	III	An Act further to amend the Mysore Land Revenue Code, IV of 1888.	,,
1892	V	An Act to amend the Mysore Civil Courts Act, I of 1883.	,,
1892	VIII	An Act to amend the Cattle Trespass Act, 1871, as introduced into Mysore.	,,
1894	I	An Act to amend the Printing Presses and Newspapers Act (XXV of 1867), as introduced into Mysore.	,,
1894	II	An Act to amend the Indian Penal Code (1860) as in force in Mysore.	,,
1894	VI	An Act further to amend the Mysore Civil Courts Act, I of 1883.	,,
1897	I	An Act to amend the Mysore Legal Practitioners' Act, III of 1884.	,,
1898	II	An Act further to amend the Mysore Civil Courts Act, I of 1883.	,,
1899	V	The Land Improvement Loans (Amendment) Act, 1899.	,,
1900	V	An Act to amend the Mysore Military Act, 1899.	,,

(*The Schedule*)

Year	Number	Short title	Extent of repeal
1900	X	An Act further to amend the Indian Evidence Act, 1872, as in force in Mysore.	The whole
1901	I	An Act to amend the Land Improvement Loans Act, 1890.	,,
1901	III	An Act further to amend the Mysore Civil Courts Act, I of 1883.	,,
1901	IV	An Act further to amend the Mysore Military Act, 1899.	,,
1901	VIII	An Act to amend the Indian Evidence Act 1872, as it is in force in Mysore.	,,
1901	IX	The Mysore Forest (Amendment) Act, 1901.	,,
1902	IV	An Act to amend the Mysore Excise Act, V of 1901.	,,
1903	IV	An Act further to amend the Mysore High Court Act, 1884.	,,
1904	I	An Act to amend the Indian Penal Code 1860, as it is in force in Mysore.	Sections 2 to 35 inclusive
1904	IV	An Act to amend the City of Mysore Improvement Act, 1903.	The whole
1904	V	An Act further to amend the Mysore Excise Act, V of 1901.	,,
1905	I	An Act to amend the Mysore Military Act, II of 1899.	,,
1905	II	An Act further to amend the Mysore High Court Act, I of 1884.	,,
1905	IV	An Act further to amend the Mysore Military Act, 1899.	,,
1905	V	An Act to amend the Merchandise Marks Act, I of 1892.	,,
1905	VI	An Act further to amend the Mysore Land Revenue Code, 1888.	,,

(*The Schedule*)

Year	Number	Short title	Extent of repeal
1906	V	The Mysore Excise (Amendment) Act, V of 1901.	The whole
1906	VI	An Act further to amend the Mysore Land Revenue Code, IV of 1888.	,,
1907	II	An Act further to amend the Mysore Military Act, II of 1899.	,,
1908	I	An Act to amend the Mysore Court Fees Act, III of 1900.	,,
1908	II	An Act to amend the Mysore Stamp Act, II of 1900.	,,
1908	VI	An Act to amend the Mysore Registration Act, I of 1903.	,,
1909	I	An Act further to amend the Mysore Land Revenue Code, IV of 1888.	,,
1909	II	An Act further to amend the City of Mysore Improvement Act, 1903.	,,
1909	III	An Act further to amend the Mysore High Court Act, 1884.	,,
1910	II	An Act further to amend the Mysore Military Act, II of 1899.	,,
1911	II	An Act to amend the Government Savings Banks Act, 1873.	,,
1912	II	An Act further to amend the Mysore Court Fees Act, 1900.	,,
1912	III	An Act to amend the Indian Evidence Act, as in force in Mysore.	,,
1912	IV	The Indian Contract Amendment Act, 1912.	Sections 2 to 7 inclusive
1912	V	An Act further to amend the Mysore Land Revenue Code, IV of 1888.	The whole
1913	II	An Act further to amend the Mysore Military Act, 1899	,,
1913	VIII	The Mysore Excise Amendment Act, 1913.	,,

(*The Schedule*)

Year	Number	Short title	Extent of repeal
1914	II	An Act further to amend the Mysore Military Act, II of 1899.	The whole
1914	IV	An Act further to amend the Mysore Court Fees Act, 1900.	,,
1914	IX	An Act to amend the Mysore Mines Act, 1906.	,,
1915	I	An Act further to amend the Code of Civil Procedure, 1911.	,,
1915	IV	An Act to amend the Code of Criminal Procedure, 1904.	,,
1915	VII	An Act further to amend the Mysore Mines Act, 1906.	,,
1915	IX	An Act further to amend the Mysore Civil Courts Act, 1883	,,
1916	II	An Act further to amend the Mysore Land Revenue Code, 1888.	,,
1916	IV	An Act further to amend the Mysore Stamp Act, 1900.	,,
1916	VIII	An Act further to amend the Mysore Land Revenue Code, 1888.	,,
1916	X	An Act to amend the Mysore Tramways Act, 1906.	
1916	XI	An Act to amend the Mysore Land Acquisition Act, 1894.	,,
1916	XII	An Act to amend the Tank Panchayet Act, 1911.	
1917	III	An Act to amend the Village Courts Act, 1913.	
1918	X	An Act further to amend the Indian Evidence Act, 1872.	,,
1918	XII	An Act to amend the Act for avoiding loss by the default of public accountants, I of 1893.	,,

(*The Schedule*)

Year	Number	Short title	Extent of repeal
1919	I	An Act further to amend the Mysore Land Revenue Code, 1888.	The whole
1919	III	An Act to amend the Tank Panchayet Act, 1911.	,,
1919	VII	An Act further to amend the Mysore Land Revene Code, 1888.	,,
1919	VIII	An Act to amend the Village Office Act, 1908.	,,
1919	X	An Act to amend the Mysore Railways Act, 1894.	,,
1919	XII	An Act further to amend the Mysore Legal Practitioners' Act, 1884.	,,
1920	I	An Act further to amend the Mysore Military Act, 1899.	,,
1920	V	An Act further to amend the Mysore Excise Act, 1901.	,,
1920	VII	An Act further to amend the Mysore Forest Act, 1900.	,,
1920	VIII	An Act further to amend the Mysore Land Revenue Code, 1888.	
1920	IX	An Act further to amend the Mysore Village Courts Act, 1913.	,,
1921	II	An Act to amend the Negotiable Instruments Act, 1917.	,,
1921	IV	An Act to amend the Mysore State Life Insurance Act, 1917.	,,
1921	V	An Act to amend the Mysore Military Act, 1899.	,,
1921	VI	An Act to amend the Mysore Police Act, 1908.	,,
1921	VII	An Act further to amend the Mysore Registration Act, 1903.	,,
1922	I	An Act to amend the Indian Succession Act, 1865, as applied to Mysore.	,,

(*The Schedule*)

Year	Number	Short title	Extent of repeal
1922	II	An Act to amend the Indian Penal Code, 1860, as in force in Mysore.	The whole
1922	III	An Act further to amend the Registration Act, 1903.	,,
1922	IV	An Act further to amend the Negotiable Instruments Act, 1917.	,,
1922	VII	The Mysore Stamp (Amendment) Act, 1922.	,,
1922	VIII	The Mysore Court Fees (Amendment) Act, 1922	Sections 3 to 10 inclusive
1923	III	An Act further to amend the Mysore Excise Act, 1901.	The whole
1923	VI	An Act further to amend the Village Courts Act, VII of 1913.	,,
1923	VIII	An Act to amend the Code of Civil Procedure, 1911.	,,
1923	X	An Act further to amend the Negotiable Instruments Act, 1917.	,,
1923	XIII	An Act further to amend the Mysore Land Revenue Code, 1888.	,,
1923	XV	An Act to amend the Minor Tank Restoration Act, 1916.	,,
1924	I	An Act further to amend the Court Fees Act, 1900.	,,
1925	V	An Act further to amend the Indian Penal Code, as in force in Mysore.	,,
1925	VII	An Act to amend the Mysore Vaccination Act, I of 1906.	,,
1925	X	An Act to amend the Mysore Criminal Tribes Act, 1906.	,,
1925	XII	An Act further to amend the Code of Civil Procedure, 1911	,,
1926	V	An Act to amend the Mysore Land Revenue Code, IV of 1888.	,,

(*The Schedule*)

Year	Number	Short title	Extent of repeal
1926	VII	An Act to amend the Mysore Civil Courts Act, 1883.	The whole
1927	I	The Mysore Land Acquisition (Amendment) Act, 1927.	,,
1927	II	An Act to amend Act VI of 1899 ...	,,
1927	IV	The Mysore Forest (Amendment) Act, 1927.	,,
1927	V	The Mysore Income-tax (Amendment) Act, 1927,	,,
1927	VI	The Code of Criminal Procedure (Amendment) Act, 1927.	,,
1927	IX	An Act to amend the Mysore Weights and Measures Act, 1902.	,,
1928	I	The Mysore Stamp (Amendment) Act, 1928.	,,
1928	III	An Act to amend the Mysore Arms Act, 1890.	,,
1928	IV	An Act further to amend the Mysore Stamp Act, II of 1900.	,,
1928	V	The Mysore Limitation (Amendment) Act, 1928.	,,
1928	VI	An Act to amend the Mysore Small Cause Courts Act, 1911.	,,
1928	VII	The Code of Criminal Procedure (Amendment) Act, 1928.	,,
1928	VIII	The Indian Penal Code (Amendment) Act, 1928.	,,
1928	IX	The Mysore Income-tax (Amendment) Act, 1928.	,,
1928	X	An Act further to amend the Mysore Legal Practitioners' Act, 1884.	,,
1928	XI	An Act further to amend the Mysore Village Courts Act, 1913.	,,

(*The Schedule*)

Year	Number	Short title	Extent of repeal
1928	XII	An Act to amend the Mysore Village Panchayet Act, II of 1926.	The whole
1928	XV	The Mysore Registration (Amendment) Act, 1903.	
1928	XVII	The Mysore Land Revenue Code (Amendment) Act, 1928.	,,
1929		The Code of Civil Procedure (Amendment) Act, 1929.	,,
1929	II	An Act to amend the Mysore District Boards Act, 1926.	,,
1929	IV	An Act to amend the Mysore Prevention of Adulteration Act, IX of 1921.	,,
1930	I	An Act to amend the Mysore Government Savings Bank Act, 1918, as in force in Mysore.	,,
1930	II	The Mysore Securities. (Amendment) Act, 1930.	,,
1930	III	The Mysore Income-tax (Amendment) Act, 1930	
1930	IV	The Mysore Prevention of Adulteration (Amendment) Act, 1930.	,,
1930	VI	An Act further to amend the Code of Civil Procedure, 1911.	,,
1930	VII	An Act further to amend the Indian Penal Code, as in force in Mysore.	,,
1930	VIII	An Act further to amend the District Boards Act, 1926.	
1930	XII	The Mysore High Court (Designation) Act, 1930.	
1930	XIII	An Act to amend the Mysore Coffee Cess Act, XIII of 1925.	,,
1931	I	An Act to amend the Mysore Limitation Act, 1911.	,,

(*The Schedule*)

Year	Number	Short title	Extent of repeal
1931	III	An Act further to amend the Tank Panchayet Act, 1911.	The whole
1931	VII	The Mysore Village Panchayet (Amendment) Act, 1931.	,,
1931	VIII	An Act to amend the Mysore Land Record of Rights Act, 1927.	,,
1932	II	An Act further to amend the District Boards Act, 1926.	,,
1932	IV	An Act further to amend the Mysore Forest Act, XI of 1900.	,,
1932	VI	The Indian Contract (Amendment) Act, 1932.	,,
1932	VII	An Act to amend the Mysore Land Acquisition Act, VII of 1894.	,,
1933	I	The Mysore Limitation (Amendment) Act, 1933.	,,
1933	II	An Act to amend the Code of Criminal Procedure, 1904.	,,
1933	XII	The Mysore Lu[illegible]acy (Amendment) Act, 1933.	,
1933	XIII	The Code of Criminal Procedure (Amendment) Act, 1933.	,,
1933	XIV	An Act further to amend Criminal Tribes Act, 1916.	,,
1934	V	An Act further to amend the Mysore Land Revenue Code, 1888.	,,
1935	II	An Act further to amend the Mysore Forest Act, XI of 1900.	,
1935	III	An Act further to amend the Code of Criminal Procedure, 1904.	,,
1935	IV	The Negotiable Instruments (Amendment) Act 1935.	,,
1935	V	The Cinematograph (Amendment) Act, 1935.	,,

(*The Schedule*)

Year	Number	Short title	Extent of repeal
1935	VII	The Mysore Agriculturists' Relief (Amendment) Act, 1935.	The whole
1935	VIII	An Act to amend the Mysore Religious and Charitable Institutions Act, VII of 1927.	,,
1935	IX	An Act further to amend the Mysore Village Panchayet Act, 1926.	,,
1935	X	An Act further to amend the Mysore Police Act, V of 1908.	,,
1935	XI	An Act further to amend the Mysore Income-tax Act, V of 1923.	,,
1935	XII	An Act further to amend the Mysore Prevention of Adulteration Act, IX of 1921.	,,
1936	III	The Workmen's Compensation (Amendment) Act, 1936.	,,
1936	IV	An Act further to amend the Mysore Land Revenue Code, 1888.	,,
1936	V	An Act further to amend the Mysore District Boards Act, 1926.	,,
1936	VII	The Mysore Registration (Amendment) Act, 1936.	,,
1937	I	An Act to amend the Mysore Religious and Charitable Institutions Act, VII of 1927.	,,
1937	II	An Act further to amend the Mysore Agriculturists' Relief Act, 1928.	,,
1937	V	An Act to amend the Mysore Village Panchayet Act, 1926.	,,
1937	VIII	An Act further to amend the Mysore Civil Courts Act, 1883.	,,
1937	IX	The Indian Penal Code (Amendment) Act, 1937.	,,
1938	I	An Act to amend the Mysore City Municipalities Act, 1933.	,,

(*The Schedule*)

Year	Number	Short title	Extent of repeal
1938	II	An Act to amend the Mysore Town Municipalities Act, 1933.	The whole
1938	III	An Act to amend the Mysore City Municipalities Act, 1933.	,,
1938	IV	An Act to amend the Mysore Town Municipalities Act, 1933.	,,
1938	VII	An Act to amend the Mysore Irrigation Act, I of 1932.	,,
1938	VIII	An Act further to amend the Minor Tank Restoration Act, 1916.	,,
1938	IX	The Code of Civil Procedure (Amendment) Act, 1938.	,,
1938	XI	The Mysore Limitation (Amendment) Act, 1938.	,,
1938	XIII	The Code of Civil Procedure (Amendment) Act, 1938	,,
1938	XIV	The Mysore Village Panchayet (Amendment) Act, 1938.	,,
1938	XVI	The Transfer of Property (Amendment) Act, 1938.	Sections 2 to 55 inclusive.
1938	XVII	The Transfer of Property (Amendment) Supplementary Act, 1938.	The whole
1939	I	The Mysore Paper Currency (Amendment) Act, 1939.	,,
1939	II	An Act further to amend the Mysore Limitation Act, 1911.	,,
1939	III	An Act further to amend the Mysore Village Panchayet Act, 1926.	,,
1939	IV	An Act further to amend the Cattle Trespass Act, 1871, as in force in Mysore.	,,
1939	V	The Societies Registration (Amendment) Act, 1939.	,,

(*The Schedule*)

Year	Number	Short title	Extent of repeal
1939	X	The Mysore State Life Insurance (Amendment) Act, 1939.	The whole
1939	XI	The Provident Funds (Amendment) Act, 1939.	,,
1939	XII	The Mysore University (Amendment) Act, 1939.	,,
1939	XV	The Mysore Patents and Designs (Amendment) Act, 1939.	,,
1939	XVII	The Mysore Land Revenue Code (Amendment) Act, 1939.	,,
1939	XVIII	The Mysore Village Panchayet (Amendment) Act, 1939.	,,
1939	XIX	The Workmen's Compensation (Amendment) Act, 1939.	,,
1939	XX	An Act to amend the Mysore Steam Boilers and Prime Movers Act, 1920	,,
1939	XXI	The Mysore City Municipalities (Amendment) Act, 1939.	,,
1940	I	The Mysore District Boards (Amendment) Act, 1940.	,,
1940	III	The Mysore Legal Practitioners' (Amendment) Act, 1940.	,,
1940	IV	The Code of Civil Procedure (Amendment) Act, 1940.	,,
1940	VII	The Mysore City Municipalities (Amendment) Act, 1940.	,,
1940	VIII	The Mysore Town Municipalities (Amendment) Act, 1940.	,,
1940	X	The Mysore District Boards (Amendment) Act, 1940.	,,
1940	XI	The Code of Criminal Procedure (Amendment) Act, 1940.	,,
1940	XXI	The Mysore Land Revenue (Amendment) Act, 1940.	,,

(*The Schedule*)

Year	Number	Short title	Extent of repeal
1940	XXIII	The Mysore Arms (Amendment) Act, 1940.	The whole
1940	XXV	The Mysore Registration (Amendment) Act, 1940.	,,
1940	XXVI	The Mysore City Municipalities (Amendment) Act, 1940.	,,
1940	XXIX	An Act further to amend the Mysore Military Act, II of 1899.	,,
1941	III	The Mysore Land Acquisition (Amendment) Act, 1941.	,,
1941	V	The Contempt of Courts (Amendment) Act, 1941.	,,
1941	XIII	The Registration of Foreigners (Amendment) Act, 1941.	,,
1941	XVIII	The Sale of Goods (Amendment) Act, 1941.	,,
1942	III	The Code of Civil Procedure (Amendment) Act, 1942.	,,
1942	VII	The Probate and Administration (Amendment) Act, 1942.	,,
1942	VIII	The Mysore Insolvency (Amendment) Act, 1942.	,,
1942	IX	The Workmen's Compensation (Amendment) Act, 1942.	,,
1942	X	The Mysore Factories (Amendment) Act, 1942.	,,
1942	XI	The Cotton Ginning and Pressing Factories (Amendment) Act, 1942.	,,
1942	XIV	The Mysore Railways (Amendment) Act, 1942.	,,
1942	XIX	The Mysore Military (Amendment) Act, 1942.	,,
1942	XX	The Mysore Military (Second Amendment) Act, 1942.	,,

(*The Schedule*)

Year	Number	Short title	Extent of repeal
1942	XXVII	The Mysore Debt Conciliation (Amendment) Act, 1942.	The whole
1942	XXX	The Workmen's Compensation (Amendment) Act, 1942	,,
1942	XXXI	The Mysore Maternity Benefit (Amendment) Act, 1942.	,,
1942	XXXII	The Insurance (Amendment) Act, 1942.	,,
1942	XLII	The Mysore Military (Third Amendment) Act, 1942.	,,
1943	II	The Mysore Police (Amendment) Act, 1943	,,
1943	IV	The Cotton Ginning and Pressing Factories (Amendment) Act, 1943.	,,
1943	IX	The Mysore City Municipalities (Third Amendment) Act, 1943.	,,
1943	X	The Mysore District Boards (Amendment) Act, 1943.	,,
1943	XI	The Mysore City Municipalities (First Amendment) Act, 1943.	,, ,,
1943	XII	The Mysore Town Municipalities (First Amendment) Act, 1943.	,,
1943	XIII	The Mysore Minor Municipalities (First Amendment) Act, 1943.	,,
1943	XXIV	The Mysore War Risks (Goods) Insurance (Amendment) Act, 1943.	,,
1943	XXV	The Essential Services (Maintenance) (Amendment) Act, 1943.	,,
1943	XXVIII	The Penalties (Enhancement) (Amendment) Act, 1943.	,,
1943	XXIX	The Indian Soldiers (Litigation) (Amendment) Act, 1943.	,,
1943	XXX	The Mysore Income-tax (Amendment) Act, 1943.	,,

(*The Schedule*)

Year	Number	Short title	Extent of repeal
1943	XXXI	The Societies Registration (Amendment) Act, 1943.	The whole
1943	XXXIV	The Mysore City Municipalities (Fourth Amendment) Act, 1943.	,,
1943	XXXV	The Mysore City Municipalities (Fifth Amendment) Act, 1943.	,,
194	XXXVI	The Mysore Town Municipalities (Third Amendment) Act, 1943.	,,
1943	XXXVII	The Mysore Minor Municipalities (Third Amendment) Act, 1943.	,,
1943	XXXIX	The Code of Civil Procedure (First Amendment) Act, 1943.	,,
1943	XL	The Code of Civil Procedure (Second Amendment) Act, 1943.	,,
1943	XLI	The Mysore Companies (Amendment) Act, 1943.	,,
1943	XLIX	The Mysore Weights and Measures (Amendment) Act, 1943.	,,
1944	IV	The Mysore Labour (Amendment) Act, 1944.	,,
1944	V	The Mysore Destructive Insects and Pests (Amendment) Act, 1944.	,,
1944	VI	The Mysore Elementary Education (Amendment) Act, 1944.	,,
1944	VII	The Mechanical Lighters (Excise Duty) (Amendment) Act, 1944.	,,
1944	IX	The Mysore Registration (Amendment) Act, 1944.	,,
1944	XXXII	The Mysore Elementary Education (Amendment) Act, 1944.	,,
1945	III	An Act to amend the Act to provide for Suits against Government, 1945.	,
1945	IV	The Mysore Coffee Market Expansion (Amendment) Act, 1945	,,

(*The Schedule*)

Year	Number	Short title	Extent of repeal
1945	VI	The Mysore Prisons (Amendment) Act, 1945.	The whole
1945	XX	The Mysore Motor Vehicles and Road Traffic (Amendment) Act, 1945.	,,
1945	XXII	The City of Bangalore Improvement (Amendment) Act, 1945.	,,
1945	XXV	The Mysore Forest (Amendment) Act, 1945.	,,
1945	XXVI	The Mysore Duty on Gold (Amendment) Act, 1945.	,,
1945	XXVIII	The Societies Registration (Amendment) Act, 1945.	,,

MYSORE ACT No. XIII OF 1949.

THE ABOLITION OF WHIPPING ACT, 1949.

(Received the assent of His Highness the Maharaja on the 26th day of January 1949.)

An Act to provide for the abolition of the sentence of whipping.

WHEREAS it is expedient to provide for the abolition of the sentence of whipping;

It is hereby enacted as follows :—

Short title, extent and commencement.

1. (1) This Act may be called the Abolition of Whipping Act, 1949.

(2) It extends to the [1][whole of the State of Mysore except Bellary District.]

(3) It shall come into force at once.

Abolition of the sentence of whipping.

2. Notwithstanding anything contained in any law for the time being in force, no person shall be punished with a sentence of whipping by any court or other authority for any offence under any law whatsoever.

Repeal of certain Acts.

3. The Acts specified in the Schedule are hereby repealed to the extent mentioned in the fourth column thereof.

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1. See the Mysore Adaptation of Laws Order, 1953.

THE SCHEDULE.

ACTS REPEALED.

(See *Section 3.*)

Year	No.	Short title	Extent of Repeal
1	2	3	4
1903	V	The Mysore Whipping Act, 1903.	The whole.
1904	II	The Code of Criminal Procedure, 1904.	Sections 390, 391, 392, 393, 394, 395, and the words "or whipping" in section 396.
1942	XXV	The Penalties (Enhancement) Act, 1942.	1. The words "or with whipping, or with whipping in addition to such rigorous imprisonment" in section 3 ; 2. The words "or with whipping or with whipping in addition to any punishment to which he is liable under the said Code" in section 4 ; 3. The words "or with whipping or with whipping in addition to any punishment to which he is liable under the said rule" in section 5 ; 4. The words "or under the Whipping Act, 1903," and the words "or in the case of an offence punishable under section 380 or section 382 with whipping in addition to any punishment to which he is liable under the said Code" in section 6 ; 5. Section 7 ; 6. The words "or with whipping, or with whipping in addition to any punishment to which he is liable under the said Act" in section 7-A.

MYSORE ACT No. XXI OF 1949.

THE MYSORE DISEASES OF ANIMALS ACT, 1949.

(Received the assent of His Highness the Maharaja on the 28th day of January, 1949.)

An Act to provide for the prevention of the spread of contagious or infectious diseases amongst animals in [1][the State of Mysore except Bellary District.]

WHEREAS it is expedient to provide for the prevention of the spread of contagious or infectious diseases amongst animals in [1][the State of Mysore except Bellary District];

It is hereby enacted as follows:—

Short title and extent.

1. (1) This Act may be called the Mysore Diseases of Animals Act, 1949.

(2) It extends to the [1][whole of the State of Mysore except Bellary District.]

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context,—

(1) 'animals' means bulls, bullocks, cows, oxen, heifers, calves, buffaloes, sheep, goats and all other ruminating animals, dogs, swine, horses, camels, asses, mules, fowls and includes such other domesticated animals as may be specified in this behalf by the Government by notification in the official Gazette;

(2) "contagious or infectious diseases" means rinderpest, anthrax, hæmorrhagic septicæmia, rabies, glanders and farcy, epizootic iymphangiais, surra, equine influenza or pink eye, sheep-pox, ranikhet disease and includes such other diseases as may be declared by the Government in the official Gazette to be contagious or infectious diseases for the purposes of this Act;

(3) "infected area" means an area in respect of which a notification under section 5 is in force:

(4) "infective" used with reference to an animal means affected by a contagious or infectious disease or having recently been in contact with or proximity to an animal so affected;

1. See the Mysore Adaptation of Laws Order, 1953.

(5) "prescribed" means prescribed by rules made under this Act ;

(6) "veterinary officer" means an officer of the Mysore Veterinary and Live-stock Department not below the rank of a veterinary inspector acting within the local limits of his jurisdiction, and in the absence of the said veterinary inspector from his jurisdiction, includes any officer of the said Department who in the opinion of the Government possesses suitable qualifications in veterinary medicine and who is authorised by the Government to carry on the duties of the veterinary inspector under this Act in such absence.

Report of contagious diseases.

3. (1) Every owner or person in charge or having control of an animal, and every veterinary practitioner attending to any animal in the course of his veterinary practice or otherwise, who has reason to believe that such an animal is infective, shall forthwith report and any other person, who has reason to believe, that an animal is infective may report the fact to the local patel or, where there is no patel, to the chairman of the village panchayet or the president of the municipality within the area of which such animal is for the time being kept.

(2) The patel or the chairman of the village panchayet or the president of the municipality on receiving any report under sub-section (1) or on any other information shall, unless for reasons to be recorded in writing he considers that the report is unfounded in fact, communicate without delay such report to the veterinary officer for the area and send copies thereof to the Superintendent, Veterinary and Live-stock Department in Mysore, Bangalore, the District Veterinary and Live-stock Officer of the District and the Amildar of the taluk to which the place belongs. The veterinary officer shall, on receiving such a communication, proceed without delay to the place where the animal is for the time being kept and examine the animal and inquire into the circumstances of the case.

(3) Whenever a veterinary officer has reason to believe that any animal within his jurisdiction is infective, he shall proceed as soon as possible to the place where the animal is and examine it and inquire into the circumstances of the case, notwithstanding that no report under sub-section (2) in respect of such animal has been received.

(4) If after the examination and inquiry referred to in sub-section (2) or sub-section (3), the veterinary officer is of the opinion that the animal is infective, he shall report the matter in the manner prescribed to such officer or officers of the Mysore Veterinary and Live-stock Department as the Government may appoint in this behalf and the veterinary officer shall also take such further action under the provisions of this Act as may be necessary or expedient.

Duty to segregate infective animals.

4. Every owner or person in charge or having control of an animal who has reasons to believe that such animal is infective shall, as far as may be possible in the circumstances, segregate such animal in a place apart from all other animals which are not infective and shall take all possible steps to prevent any animal which is not infective from coming into contact with or approaching near such animal.

Declaration of infected areas.

5. (1) The District Magistrate or such officer as the Government may authorise in this behalf may, by notification published in the manner prescribed, declare any area in which any contagious disease has broken out, or any area within which in the opinion of the District Veterinary and Live-stock Officer, or such officer as the Government may authorise, there is a danger of the spread of any such disease, to be an infected area.

(2) Every notification under sub-section (1) shall specify the limits of the area which is declared to be an infected area and shall also specify the contagious or infectious disease in respect of which the area is declared to be an infected area.

Prohibition of movement of animals, etc., into or out of infected areas.

6. (1) Save in accordance with the conditions of a licence granted by a veterinary officer—

(*a*) no person shall remove any animal, alive or dead, or any product of any animal (including its excreta) or any part of any animal or any fodder, bedding, harness, or other things used in connection with an animal, and

(*b*) no person owning or having charge or control of any animal shall allow such animal to proceed,

from any place within an infected area to any place outside such area or from any place outside an infected area to any place within such area.

(2) Nothing in sub-section (1) shall prevent the carriage by railway or by any mechanically propelled vessel of a type approved by the Government of any animal or thing referred to in that sub-section through an infected area:

Provided that if such animal or thing at any stage during its carriage by railway or such vessel through an infected area is unloaded therein, it shall not be removed therefrom save in accordance with the provisions of sub-section (1).

Preventive vaccination or inoculation in infected areas.

7. (1) In all cases in which preventive vaccination or inoculation is possible and practicable against the contagious or infectious disease in respect of which an area has been declared to be an infected area, the veterinary officer or his assistant, who may be authorised to do the work, shall vaccinate or inoculate, as the case may be, such kinds or classes of animals in that area as may be prescribed in respect of such disease and the owner or person in charge or having control of every such animal shall render every facility and assistance to him in carrying out such vaccination or inoculation.

(2) When a veterinary officer or his assistant vaccinates or inoculates any animal, he may for the purpose of identification also mark such animal in such manner as may be prescribed.

Compulsory segregation and treatment of animals in infected areas.

8. (1) When a veterinary officer or his assistant, after due examination of an animal and such enquiry into the circumstances of the case as may be necessary, is of the opinion that such animal is infective, he may by order in writing direct the owner or person in charge or having control of such animal—

(*a*) to keep it where it is for the time being, or to remove it or allow it to be removed to such place of isolation or segregation as may be specified in the order;

(*b*) to subject it to such treatment as may be specified in the order;

and such owner or person in charge or having control of such animal shall comply with such order:

Provided that where there is no person in charge or having control of the animal and the owner is either unknown or cannot be ascertained without undue delay, or the order cannot be communicated to him without undue delay or the owner or person in charge or having control of the animal fails to comply with the order within such

time as in the opinion of the veterinary officer is reasonable, the veterinary officer shall seize the animal and remove it to a place of isolation or segregation and may subject it to such treatment as may be necessary.

(2) If the owner of an animal seized under the proviso to sub-section (1) or his authorised agent applies in the prescribed manner for the return of such animal to his possession, the animal shall be so returned if such owner or his authorised agent pays any expenses, calculated in the prescribed manner, incurred for the upkeep of the animal up to the date of its release:

Provided that on the release of the animal the owner or his authorised agent, as the case may be, shall comply with any order which the veterinary officer may see fit to issue under sub-section (1).

(3) If the owner of an animal seized under the proviso to sub-section (1) or his authorised agent does not apply for the release of the animal under sub-section (2) and the animal is, in the opinion of the veterinary officer, no longer likely to infect any other animals with the contagious or infectious disease in respect of which it was seized, the veterinary officer shall send the animal to the nearest cattle-pound or deal with it in such other manner as may be prescribed.

(4) Notwithstanding anything contained in sub-sections (1), (2) and (3) if the veterinary officer after due examination of any animal, certifies in writing that such animal is affected with any of such contagious or infectious diseases as may be prescribed in this behalf, he may destroy the animal or deal with it in such other manner as may be prescribed.

Disinfection of buildings, etc., in infected areas.

9. Subject to such rules as may be prescribed, the veterinary officer may by order in writing require the owner, occupier or person in charge of any building, yard, vessel or vehicle in which an infective animal has been kept, to have such building, yard, vehicle or vessel disinfected and the internal fittings thereof and other things found therein to be disinfected or destroyed, in such manner and to such extent as may be specified in the order, and such owner, occupier or person in charge shall comply with such order.

Prohibition of markets, fairs, etc., in infected areas.

10. No person shall organise, promote or hold in any infected area any animal market, animal fair, animal exhibition or other concentration of animals whether for

the purpose of sport or trade, without the permission in writing of the Deputy Commissioner or such officer as the Government may authorise in this behalf.

Powers of veterinary officer to subject infective animals to tests.

11. If the veterinary officer suspects that any animal is infective, he may subject it to such tests as may be prescribed and the owner or person in charge or having control of such animal shall render every facility and assistance to him in carrying out the tests.

Powers of veterinary officer to carry out *post-mortem* examinations.

12. Subject to such rules as may be prescribed, the veterinary officer may make or cause to be made a *post-mortem* examination of any animal which at the time of its death was infective or suspected to have been then infective and for this purpose he may cause the carcass of any such animal to be exhumed.

Manner of burial or disposal of carcasses of infective animals.

13. (1) Every animal which at the time of its death is infective or suspected to be infective shall be buried at least six feet below the surface of the ground or dealt with in such other manner as may be prescribed.

(2) Except in the case of the exhumation of a carcass under section 12, no person shall disinter or otherwise remove the carcass of an animal buried in compliance with the provisions of sub-section (1).

Prohibition on bringing infective animals into any market, fair, etc.

14. Whoever brings or attempts to bring into any market, fair, exhibition or other concentration of animals, any animal which he knows or has reason to believe to be infective shall be punished with fine which may extend in the case of first conviction to fifty rupees and in the case of a second or subsequent conviction to one hundred rupees.

Prohibition of sale or transfer of infective animals.

15. Whoever sells or attempts to sell or transfer in any manner to another person any animal which he knows or has reason to believe to be infective shall be punished with fine which may extend in the case of first conviction to one hundred rupees and in the case of a second or subsequent conviction to five hundred rupees.

Penalties.

16. (1) Whoever—

(*a*) having reason to believe that an animal is infective fails to give information as required by sub-section (1) of section 3; or

(*b*) fails to segregate any animal as required by section 4, or

(*c*) contravenes the provisions of section 6, or

(*d*) fails to render every facility and assistance to a veterinary officer as required by section 7; or

(*e*) fails to comply with the order of a veterinary officer made under sub-section (1) of section 8; or

(*f*) fails to comply with an order made under section 9; or

(*g*) organises, holds or promotes, as the case may be, any animal market, animal fair, animal exhibition or other concentration of animals in contravention of the provisions of section 10; or

(*h*) fails to render every facility and assistance to a veterinary officer as required by section 11; or

(*i*) contravenes any of the provisions of section 13, shall be punished with fine which may extend to fifty rupees.

(2) If any person having been convicted of an offence punishable under any of the clauses (*a*) to (*i*) of sub-section (1) is again guilty of any offence punishable under that clause or is guilty of any offence punishable under any of the remaining said clauses, he shall be punished for every such subsequent offence with a fine which may extend to one hundred rupees.

Power of veterinary officer to enter and inspect land, etc.

17. Subject to such rules as may be prescribed, a veterinary officer may enter and inspect any land, building or other place or any vessel or vehicle for the purpose of exercising the powers and performing the duties conferred or imposed on him by or under this Act.

Time for complying with and enforcement of orders.

18. (1) Where by any requisition or order under this Act or under any notification or rule issued thereunder, any person is required to take any measures or to do anything in respect of any property owned or occupied by him or in his charge, a reasonable time shall be specified in such a requisition or order within which such measures shall be taken or such thing shall be done, as the case may be.

(2) If such measures are not taken or such things are not done within the time specified in accordance with the provisions of sub-section (1), the authority issuing the requisition or order may cause the measures to be taken or

the things to be done and the cost thereof shall be recoverable from the person who was required to take such measures or to do such things as if it were an arrear of land revenue.

Power of Police Officer to arrest without warrant.

19. Any police officer not below the rank of a Sub-Inspector may, at the request in writing of a veterinary officer, arrest without warrant, any person who has been concerned in any offence under this Act.

Cognizance of offences.

20. No court shall take cognizance of any offence under this Act except upon the complaint or report of a veterinary officer.

Jurisdiction of Courts.

21. No court inferior to that of a Magistrate of the first class shall try an offence under this Act.

Bar of claim to compensation.

22. No person shall be entitled to any compensation in respect of the destruction of any animal or thing or of any other loss, injury, detriment or inconvenience caused to him by reason of anything done under this Act in good faith.

Indemnity.

23. No suit, prosecution or other legal proceedings shall lie against any servant of the Government for anything which is in good faith done or intended to be done under this Act or any rule made thereunder.

Power to make rules.

24. (1) The Government may, subject to the condition of previous publication, make rules for carrying out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for—

(*a*) the manner in which a report required in sub-section (1) of section (3) shall be made;

(*b*) the manner in which a notification issued under sub-section (1) of section 5 may be published;

(*c*) the kinds or classes of animals which shall be vaccinated or inoculated in respect of each contagious or infectious disease referred to in sub-section (1) of section 7;

(*d*) the manner in which an animal may be marked under sub-section (2) of section 7;

(*e*) the manner in which an application under sub-section (2) of section 8 shall be made;

(*f*) the manner in which the expense referred to in sub-section (2) of section 8 shall be calculated;

(*g*) the manner in which an animal may be dealt with under sub-section (3) of section 8;

(*h*) the contagious or infectious diseases referred to in sub-section (4) of section 8;

(*i*) the rules subject to which a veterinary officer may issue an order under section 9;

(*j*) the tests to which an animal may be subjected under section 11;

(*k*) the rules subject to which a *post-mortem* examination of an animal may be made under section 12;

(*l*) the manner in which an animal may be buried under sub-section (1) of section 13;

(*m*) the rules subject to which a veterinary officer may take action under section 17.

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THE SCHEDULE.

MYSORE ACT No. XXVIII OF 1949.

THE MYSORE LABOUR HOUSING ACT, 1949.

(Received the assent of His Highness the Maharaja on the 13th day of February 1949.)

An Act for making provision for proper housing for labour.

WHEREAS it is deemed necessary to provide for the welfare of labour by making provision for proper housing accommodation and for other connected purposes;

It is hereby enacted as follows:—

Short title, extent and commencement.

1. (1) This Act may be called the Mysore Labour Housing Act, 1949.

(2) It extends to the [1][whole of the State of Mysore except Bellary District.]

(3) It shall come into force at once.

Definitions

2. (1) In this Act unless there is anything repugnant in the subject or context,—

(*i*) 'contribution' means the sum of money payable to the Corporation by an employer under section 3;

(*ii*) 'Corporation' means the Mysore Labour Housing Corporation established under this Act;

(*iii*) 'duly appointed' means appointed in accordance with the provisions of this Act or the rules, regulations or orders made thereunder;

(*iv*) 'employee' means any person who is employed for hire or reward to do any work, skilled or unskilled, manual or clerical, in a scheduled employment, and also includes any person declared to be an employee by the Government by notification in the official Gazette;

(*v*) 'employer' means any person who employs, whether directly or through another person, or whether on behalf of himself or any other person, one or more employees in any scheduled employment, and includes,

(*a*) in a factory the owner or occupier of the factory and includes the managing agent of such owner

1. See the Mysore Adaptation of Laws Order, 1963.

or occupier, the legal representative of a deceased owner or occupier and where a person has been named as the manager of the factory under clause (*e*) of sub-section (1) of section 9 of the Mysore Factories Act, 1936, (I of 1936), the person so named;

(*b*) in any scheduled employment under any local authority, the person appointed by such authority for the supervision and control of employees or where no person is appointed, the chief executive officer of the local authority;

(*c*) in any other case any person responsible for the supervision and control of the establishment;

(*vi*) 'Fund' means the Mysore Labour Housing Fund constituted under section 16;

(*vii*) 'house' includes any yard, garden, out-houses and appurtenances belonging thereto or usually enjoyed therewith;

(*viii*) 'land' includes any right over land;

(*ix*) 'owner' in relation to any building or land, means a person other than a mortgagee not in possession, who is for the time being entitled to sell the building or land, and includes also a person holding or entitled to the rents and profits of the building or land;

(*x*) 'prescribed' means prescribed by rules under this Act;

(*xi*) 'regulation' means a regulation made by the Corporation;

(*xii*) 'scheduled employment' means any employment specified in the Schedule and includes any employment which the Government may, by notification in the official Gazette, specify as a scheduled employment;

(*xiii*) 'street' includes any alley, passage, square or row of houses, whether a thoroughfare or not;

(*xiv*) 'wages' means all remuneration capable of being expressed in terms of money, earned under the terms of his contract of employment, express or implied, by an employed person in respect of his employment or of work done in such employment and includes any sum earned as overtime pay, bonus or additional remuneration for increased output, or any other additional remuneration of

the nature aforesaid, and any sum payable to such person to counteract abnormal economic conditions or by reason of the termination of his employment, but does not include—

(*a*) the value of any house accommodation, supply of light, water, medical attendance or other amenity or of any service excluded by general or special order of the Government;

(*b*) any contribution paid by the employer to any pension fund or provident fund;

(*c*) any travelling allowance or the value of any travelling concession;

(*d*) any sum paid to the employed person to defray special expenses entailed on him by the nature of his employment; or

(*e*) any gratuity payable on discharge.

(*xv*) 'working class' includes mechanics, artisans, labourers and others working for wages, hawkers, persons not working for wages but working at some trade or handicraft without employing others, except members of their own family, and persons other than domestic servants whose income in any case does not exceed on an average one hundred and twenty-five rupees a month, and the families of any of such persons who may be residing with them.

(2) For the purposes of any provisions of this Act relating to the provision of housing accommodation, the expression 'house' includes, unless the context otherwise requires, any part of a building which is occupied or intended to be occupied as a separate dwelling.

(3) In determining for the purposes of this Act whether a house is fit for human habitation, regard shall be had to the extent, if any, to which by reason of disrepair or sanitary defects the house falls short of any municipal bye-laws or laws in operation in the area in which such house is situated or of any other provision of law for the time being in force in such area dealing with the construction and drainage of new buildings and the laying out and construction of new streets or of the general standard of housing accommodation for working classes in such area.

General.

Imposition and collection of contribution.

3. There shall be levied and collected from every employer a contribution at a rate not exceeding four per cent on the monthly wage bill of the concern in respect of every employee whose income does not exceed on an average one hundred and twenty-five rupees a month who is not provided by such employer with housing accommodation of such standard as may be prescribed by the Government:

Provided, however, it shall be open for any employer to pay this contribution or any part thereof either in a lumpsum payment equivalent to one-third the cost of the house or in agreed instalments.

Liability of the Corporation regarding provision of houses for employees.

4. It shall be the duty of the Corporation to provide proper houses for employees as near as possible to their place of work of such types and designs and in accordance with such schemes as the Government may approve.

Establishment of the Corporation.

Establishment and incorporation of Mysore Labour Housing Corporation.

5. (1) The Government shall, by notification in the official Gazette, constitute a Mysore Labour Housing Corporation to prepare and carry out, subject to the previous approval of the Government, schemes, financed from the Mysore Labour Housing Fund for the provision of suitable housing accommodation for employees and to carry out the other functions of the Mysore Labour Housing Corporation under this Act.

(2) The Corporation shall consist of members representing the Government, employers and employees and shall be of such number and chosen in such manner as may be prescribed, but at least one member shall be a woman. The Corporation shall have a chairman whose appointment shall be subject to the approval of the Government.

(3) The Corporation shall be a body corporate by the name of Mysore Labour Housing Corporation having perpetual succession and a common seal and shall by the said name sue and be sued.

Authentication of orders, decisions, etc.

6. All orders and decisions of the Corporation shall be authenticated by the signature of the chairman or some

other member authorised by the Corporation in this behalf and all other instruments issued by the Corporation shall be authenticated by the signature of such member or officers of the Corporation as may be authorised in this behalf.

Disqualification.

7. A person shall be disqualified for being chosen as or for being a member of the Corporation,—

(*a*) if he is declared to be of unsound mind by a competent Court; or

(*b*) if he is an undischarged insolvent; or

(*c*) if he has directly or indirectly by himself or by his partner any interest in a subsisting contract with, or any work being done for, the Corporation except as a shareholder (not being a director) of a Company; or

(*d*) if before or after the commencement of this Act, he has been convicted of an offence involving moral turpitude and sentenced to transportation or imprisonment unless a period of ten years or such less period as the Government may allow in any particular case, has elapsed after his release.

Officers of the Corporation.

8. The Corporation may, with the approval of the Government and subject to such conditions of service as may be prescribed, appoint officers of the Corporation whose maximum monthly salary is five hundred rupees and above.

Staff of the Corporation.

9. (1) The Corporation may employ such other staff of officers and servants as may be necessary for the efficient transaction of its work provided that the sanction of the Government shall be obtained for the creation of any post with a maximum monthly salary of two hundred rupees and above.

(2) The Corporation shall, with the approval of the Government make regulations regarding the method of recruitment, pay and allowances, discipline, superannuation benefits and other conditions of service of the members of its staff.

(3) Every appointment to posts carrying a maximum monthly pay of two hundred rupees and above shall be made in consultation with the Public Service Commissioner :

Provided that this sub-section shall not apply to an officiating or temporary appointment for an aggregate period not exceeding one year.

Meetings of the Corporation.

10. Subject to any rules made under this Act, the Corporation shall meet at such times and places and shall observe such rules of procedure in regard to transaction of business at their meetings as may be specified by regulations made in this behalf.

Additional measures which the Corporation may promote.

11. The Corporation may, in addition to preparing and carrying out schemes for the provision of suitable housing accommodation for employees, promote measures directed towards,—

(*i*) the provision of gardens, playgrounds and recreational facilities;

(*ii*) the improvement of public health and sanitation;

(*iii*) provision of water supplies and facilities for washing;

(*iv*) the provision of transport to and from work;

and may incur in respect of such measures expenditure from the funds of the Corporation within such limits as may be prescribed by the Government.

Supersession of the Corporation

12. (1) If in the opinion of the Government the Corporation persistently makes default in performing the duties imposed on it by or under this Act or abuses its powers, the Government may, by notification in the official Gazette, supersede the Corporation:

Provided that before issuing a notification under this sub-section the Government shall give a reasonable opportunity to the Corporation to show cause why it should not be superseded and shall consider the explanations and objections, if any, of the Corporation.

(2) Upon the publication of a notification under sub-section (1) superseding the Corporation, all the members of the Corporation shall, as from the date of such publication, be deemed to have vacated their offices.

(3) When the Corporation has been superseded, the Government may,—

(*a*) immediately nominate or cause to be nominated or elected new members to the Corporation in accordance with sub-section (2) of section 5;

(*b*) in its discretion appoint such agency for such period as it may think fit to exercise the powers and perform the functions of the Corporation and such agency shall be competent to exercise all the powers and perform all the functions of the Corporation.

(4) The Government shall cause a full report of any action taken under this section and the circumstances leading to such action to be laid before the Mysore Legislature at the earliest opportunity.

Duties of officers of the Corporation.

13. The officers appointed in accordance with section 8 shall exercise such powers and discharge such duties as may be prescribed. They shall also perform such other functions as may be specified in the regulations.

Acts of the Corporation not invalid by reason of informality, etc

14. No act of the Corporation shall be deemed to be invalid by reason of any defect in the constitution of the Corporation or on the ground that any member thereof was not entitled to hold or continue in office by reason of any disqualification or of any irregularity in his nomination or election, or by reason of such act having been done during the period of any vacancy in the office of any member of the Corporation.

Local Committees.

15. The Corporation may, subject to the approval of the Government, appoint Local Committees in such areas and in such manner and delegate to them such powers and functions as may be prescribed.

Finance and Audit.

The Mysore Labour Housing Fund.

16. (1) The contribution paid under this Act and all other moneys received on behalf of the Corporation shall be paid into a Fund called the Mysore Labour Housing Fund which shall be held and administered by the Corporation for the purposes of this Act.

(2) The Corporation may accept grants, donations and gifts from the Government or any local authority or any individual or body whether incorporated or not, for all or any of the purposes of this Act.

(3) All moneys accruing or payable to the said Fund shall be received by such officers of the Corporation as may be authorised by it in this behalf and shall forthwith be paid by them into the Government treasury or any bank as may be approved by the Government to an account styled the account of the Mysore Labour Housing Fund.

(4) Such account shall be operated on by such officers as may be authorised by the Corporation.

Grants by the Government.

17. (1) The Government shall, every year during the first three years, make a grant to the Corporation of a sum equivalent to two-thirds of the administrative expenses of the Corporation not including therein the cost of any schemes of housing for which provision has been made by or under this Act.

(2) The Corporation shall, on such date as the Government may specify in this behalf, furnish a statement to the Government showing the amount required by the Corporation during the ensuing year to execute the housing schemes, and on receipt of such statement the Government shall, after satisfying itself of the correctness of the statement, make a grant to the Corporation of such amount, not exceeding the amount specified in the said statement. The said statement shall be in such form and shall contain such particulars as the Government may specify in this behalf:

Provided that the entire grant or such portion of it as may be fixed by the Government may be made as a loan to the Corporation.

Purposes for which the Fund may be expended.

18. Subject to the provisions of this Act and of any rules made by the Government in that behalf, the Mysore Labour Housing Fund shall be expended only for the following purposes, namely:—

(*i*) defraying the cost of erecting or re-erecting and maintaining and repairing housing accommodation for employees and of providing services and facilities connected therewith;

(*ii*) defraying the cost of preparing schemes, and of acquiring any land required, for the purposes referred to in clause (*i*);

(Finance and Audit)

(*iii*) payment of grants, subject to the previous approval of the Government, to a local authority or any employer, of money in aid of any scheme approved by the Corporation for the purposes referred to in clauses (*i*) and (*ii*) and in section 11;

(*iv*) payment of fees and allowances to members of the Corporation and local committees;

(*v*) payment of salaries, leave and joining time allowances, gratuities and compassionate allowances, pensions, contributions to provident or other benefit fund of officers and servants of the Corporation and meeting the expenditure in respect of offices and other services set up for the purposes of giving effect to the provisions of this Act;

(*vi*) defraying the cost (including all expenses) of auditing the accounts of the Corporation and of the valuation of its assets and liabilities;

(*vii*) payment of any sums under any contract entered into for the purposes of this Act by the Corporation or by any officer duly authorised by the Corporation in that behalf;

(*viii*) payment of any sums under any decree or order of any court against the Corporation or any of its officers or servants for any act done in the execution of his duty or under a compromise or settlement of any suit or other legal proceeding or claim instituted or made against the Corporation;

(*ix*) defraying the cost and other charges of instituting or defending any civil or criminal proceedings arising out of any action taken under this Act;

(*x*) defraying expenditure, within the limits prescribed, on measures referred to in section 11; and

(*xi*) such other purposes as may be authorised by the Corporation with the previous approval of the Government.

Holding of property, etc.

19. (1) The Corporation may, subject to such conditions as may be prescribed by the Government, acquire and hold property both movable and immovable, sell or otherwise transfer any movable or immovable property which may have been acquired by it and do all things necessary for the purposes for which the Corporation is established.

(2) Subject to such conditions as may be prescribed by the Government, the Corporation may, from time to time, invest any moneys which are not immediately required for expenses properly defrayable under this Act, and may, subject as aforesaid from time to time, re-invest or realise such investments.

(3) The Corporation may, with the previous sanction of the Government, and on such terms as may be prescribed by it, raise loans and take measures for discharging such loans.

(4) The Corporation may, with the approval of the Government, constitute for the benefit of its staff, or any class of them, such provident or other benefit fund as it may think fit.

Grants by the Government to be treated as loan.

20. All expenditure incurred by the Government for, and in connection with, the establishment of the Corporation up to the date of its establishment shall be treated as a loan advanced by the Government to the Corporation, and such loan and all moneys granted as loans by the Government to the Corporation shall be recoverable with interest at three per cent per annum in such manner as may be prescribed.

Budget estimates.

21. The Corporation shall, in each year, frame a budget showing the probable receipts and the expenditure which it proposes to incur during the following year and shall submit a copy of the budget for the approval of the Government before such date as may be fixed by it in that behalf. The budget shall contain provisions adequate in the opinion of the Government for the discharge of the duties of the Corporation and for the maintenance of a working balance.

Accounts.

22. The Corporation shall maintain correct accounts of its income and expenditure in such form and in such manner as may be prescribed by the Government.

Audit.

23. (1) The accounts of the Corporation shall be audited, at such times and in such manner as may be prescribed, by auditors appointed by the Government.

(2) The auditors shall, at all reasonable times, have access to the books, accounts and other documents of the Corporation and may, for the purposes of the audit, call

for such explanation and information as they may require or examine any officer of the Corporation.

(3) The auditors shall forward to the Government a copy of their report together with an audited copy of the accounts of the Corporation.

(4) The cost of the audit as determined by the Government shall be paid out of the funds of the Corporation.

Annual report.

24. The Corporation shall submit to the Government an annual report of its work and activities.

Budget to be placed before the Legislature.

25. The annual report, the audited accounts of the Corporation and the budget as finally adopted by the Corporation shall be placed before the Mysore Legislature and published in the official Gazette.

Valuation of assets and liabilities.

26. The Corporation shall, at intervals of three years, have a valuation of its assets and liabilities made by a valuer appointed with the approval of the Government :

Provided that it shall be open to the Government to direct a valuation to be made at such other times as it may consider necessary.

Powers of the Corporation, etc.

Provisions regarding housing accommodation.

27. (1) The occupation by any person of any housing accommodation provided out of the Mysore Labour Housing Fund shall be subject to compliance by that person at all times with such conditions relating to his occupation of such accommodation as may be prescribed.

(2) Before any person occupies any such accommodation he shall be furnished with a copy of the conditions referred to in sub-section (1), and if he so desires the said conditions shall be read over to him in a language which he understands; and the Corporation shall cause to be published in such manner as it thinks best adapted for informing the persons concerned any changes which may from time to time be made in the said conditions.

(3) If in the opinion of the Corporation any person in occupation of any such accommodation fails or ceases to comply with any of the conditions referred to in sub-section (1), it may, by notice in writing, require him to vacate the accommodation on or before such date, not

being less than thirty days after the service of the notice; and the occupation of such accommodation by such person or any dependent of his after the date so specified shall be unlawful, and such person or dependent may be evicted accordingly by due process of law from such accommodation.

(4) There shall be payable in respect of the occupation of any such accommodation as aforesaid rent at such rate as may be prescribed not exceeding:—

(*i*) where a single employee occupies such accommodation, seven and a half per cent of the capital cost of the accommodation or ten per cent of the wages of such employee, whichever is less; and

(*ii*) where more than one employee occupy such accommodation, ten per cent of the capital cost of the accommodation or fifteen per cent of the wages of the highest paid employee among them, whichever is less.

(5) (*i*) All rent payable in respect of the occupation of such accommodation as aforesaid shall in the first instance be paid by the employer of the employee occupying the accommodation.

(*ii*) Notwithstanding anything contained in any other enactment but subject to the provisions of any regulations, if any, under this Act, the employer shall be entitled to recover the rent paid by him under clause (*i*) by deductions from the wages of the employee concerned, and not otherwise.

Housing accommodation to be in good habitable condition.

28. (1) It shall be the duty of the Corporation to keep the housing accommodation under its control in a good habitable condition.

(2) Where the Government or any local authority or any court notified by the Government in this behalf upon consideration of any representation or of a report from any of its officers or other information received by it, is satisfied that any housing accommodation under the control of the Corporation is in any respect not in a good habitable condition, it may, unless it is satisfied that it is not capable at a reasonable expense of being brought to a habitable condition, serve upon the Corporation a notice requiring it, within such reasonable time, not being less than twenty-one days as may be specified in the notice, to

execute the works specified in the notice and stating that in the opinion of the Government, the local authority or the court, as the case may be, those works will bring the house to a good habitable condition.

(3) (*a*) The Corporation may within twenty-one days of the service of the notice under sub-section (2) by a local authority or a court, appeal to the Government, or where the notice is served by the Government, apply to it for a review and no proceedings shall be taken by the Government or the local authority or the court, as the case may be, to enforce the notice before the appeal or the application for review, as the case may be, has been finally determined.

(*b*) The Government may on such appeal or application for review make an order either confirming or quashing or varying the notice, and such order of the Government shall be final and conclusive.

(4) If a notice served on the Corporation under sub-section (1) is not complied with, then, after the expiration of the time specified in the notice or, if an appeal or an application for review has been made against the notice and upon that appeal or application for review the notice has been confirmed with or without variation, after the expiration of twenty-one days from the final determination of the appeal or application for review, or of such longer period as the Government, in determining the appeal or application for review, may fix, the Government or the local authority or the court, as the case may be, may itself cause the work required by the notice, or by the notice as varied by the Government, to be done.

(5) Any expenses incurred by the Government as a local authority or a court under sub-section (4), together with interest at six per cent per annum, from the date when a demand for the expenses is served until payment, may be recovered from the Corporation summarily as if the notice of demand were a decree of a civil court, and any civil court of competent jurisdiction shall execute such notice of demand as if it were a decree of such court.

Duty of the Corporation to inspect working class houses.

29. It shall be the duty of the Corporation to cause an inspection to be made from time to time of houses occupied by working class people and the areas in which

such houses are located with a view to ascertaining whether such houses are fit for human habitation and whether such areas are maintained in a proper condition so as to ensure the safety, health and well-being of working class people.

Powers of the Corporation in respect of houses occupied by working class people.

30. The Corporation may exercise the powers and perform the functions of a local authority in accordance with the provisions of section 28 in respect of houses occupied by working class people of which any person other than the Corporation is the owner, and the provisions of the said section shall thereupon apply to such houses as if the Corporation were a local authority and the owner of such houses were the Corporation.

Power of the Corporation to acquire insanitary houses, etc.

31. (1) If the Corporation is satisfied that any house occupied by working class people is unfit for human habitation and not capable at a reasonable expense of being rendered so fit or that in any of the cities or towns which the Government may by order specify, any area contains fifty or more working class houses and at least one-third of the working class houses in such area are overcrowded or unfit for human habitation and not capable at a reasonable expense of being rendered so fit or so arranged as to be congested, the Corporation may, with the sanction of the Government, acquire such house or such area and take action as hereinafter provided.

(2) The Corporation may, subject to the sanction of the Government, demolish and reconstruct any house acquired under sub-section (1) and may subject to a like sanction demolish and reconstruct houses in any area acquired under sub-section (1) or otherwise lay out and use the area for providing any amenities for employees as the Government may approve.

Compensation for house unfit for human habitation.

32. Where any land is acquired by the Corporation under sub-section (1) of section 31, the compensation payable in respect thereof shall be determined in accordance with the Mysore Land Acquisition Act, 1894, subject to the condition that the compensation to be paid for a house unfit for human habitation and not capable at reasonable expense of being rendered so fit, shall be the value of the land as a site cleared of the building.

(Powers of the Corporation, etc.—Miscellaneous)

Provisions relating to acquisition proceedings

33. (1) Any land required by the Corporation for carrying out its functions under this Act shall be deemed to be needed for a public purpose and such land shall be acquired for the Corporation as if the provisions of Part VII of the Mysore Land Acquisition Act, 1894, except the provisions of sections 39 to 42, both inclusive, were applicable to it and the Corporation were a company within the meaning of clause (*e*) of section 3 of the said Act.

(2) The Government may, by notification in the official Gazette, appoint any officer of the Corporation to be a Land Acquisition Officer in respect of lands to be acquired by the Corporation and thereupon such officer shall exercise the powers and perform the duties of a Deputy Commissioner in respect of those lands under the Mysore Land Acquisition Act, 1894.

(3) Any order of acquisition of land or any award of any compensation in respect of any acquisition of land by or for the Corporation shall be subject to the provisions of the Mysore Land Acquisition Act, 1894.

Miscellaneous.

Maintenance of public streets by the Corporation.

34. (1) Where in connection with housing operations of the Corporation, new buildings are constructed or existing buildings reconstructed or public streets and roads are laid out and constructed or reconstructed in accordance with plans and specifications approved by the Government, the provisions of any municipal or other law relating to buildings or roads shall not, so far as they are inconsistent with the plans and specifications so approved, apply to those buildings and streets, and, notwithstanding the provision of any other Act, any public street or road laid out and constructed in accordance with those plans and specifications may be maintained by the Corporation.

(2) In respect of the cities of Bangalore, Mysore and the Civil Station of Bangalore and such other areas as may be notified by Government, the Government shall not approve for the purposes of sub-section (1) any plans and specifications inconsistent with the provisions of any law relating to buildings or roads in force in the cities of Bangalore, Mysore and Civil Station of Bangalore and such other areas as may be notified by Government except after consultations with the municipal authorities for the

cities and areas on the general question of the relaxation of such provisions in connection with housing operations.

Conditions relating to housing accommodation provided by employers.

35. Notwithstanding any provision of law for the time being in force, if any employer has provided housing accommodation for his employees, such employer and employees shall comply with such provisions as may be prescribed regulating (i) the occupation of such accommodation, (ii) the rents payable for such occupation, (iii) the proper maintenance of such accommodation, (iv) the rights and liabilities of the employer and the employees in respect of such accommodation, and (v) the circumstances in which such employees can be evicted from such accommodation.

Condition relating to housing accommodation provided by employers after commencement of Act

36. Save as otherwise provided by this Act, after the commencement of this Act, where any employer provides housing accommodation for his employees, such housing accommodation shall comply, and be in accordance with, such conditions and provisions as may be prescribed.

37. (1) The Corporation may appoint such persons as inspectors, as it thinks fit, for the purposes of this Act, within such local limits as it may assign to them.

Inspectors, etc., their functions and duties.

(2) Any inspector appointed by the Corporation under sub-section (1) or any other official of the Corporation authorised by it in this behalf, may, with such assistance, if any, as he thinks fit, enter, at all reasonable times, any place which he considers it necessary to enter for the purpose of supervising or carrying out the measures financed from the Fund and may do therein anything necessary for the proper discharge of his duties.

(3) Any person appointed or authorised in this behalf under any rule or order made under this Act, may, with such assistance as he thinks fit, at all reasonable times, enter upon any land or premises and there do such things as may be reasonably necessary for the proper discharge of his duties.

Exemptions.

38. (1) The Government may, by notification in the official Gazette and subject to such conditions as may be specified in the notification, exempt any person, or class of persons, or any employer or class of employers from one or more provisions of this Act.

(2) No exemption shall be granted under sub-section (1) unless a reasonable opportunity is given to the Corporation to make any representation it may wish to make in regard to the proposal and such representation has been considered by the Government.

Persons acting under Act are public servants.

39. All members, officers and servants of the Corporation and all persons appointed or authorised to perform any duty or exercise any power under any provision of this Act or under any rule or order thereunder shall be deemed, when acting or purporting to act in pursuance of any of the provisions of this Act, to be public servants within the meaning of section 21 of the Indian Penal Code as in force in Mysore.

Bar of suits, etc.

40. (1) No suit, prosecution or other legal proceeding shall lie against any person in the employment of the Corporation or against any person appointed or authorised to perform any duty or exercise any power under any provision of this Act or under any rule or order thereunder, for anything which is in good faith done or purported to be done under this Act.

(2) No suit or other legal proceeding shall lie against the Corporation, or the Government, or any officer or authority subordinate to the Government for any damage caused, or likely to be caused, by anything in good faith done or purported to be done under this Act.

Delegation of powers and duties of the Government.

41. The Government may, by notification in the official Gazette, direct that any power or duty which under any of the provisions of this Act is conferred or imposed on the Government other than those conferred or imposed by sections 3, 4, 5, 7, 8, 12, 15, 17, 31, 33, 38, and 47, shall, in such circumstances and under such conditions, if any, as may be specified in the direction, be exercised, or discharged, by any authority or officer subordinate to the Government.

Contribution or rent recoverable as arrear of land revenue.

42. If any employer fails or neglects to pay any contribution or rent which under this Act he is liable to pay, the amount so payable may be recovered as if it were an arrear of land revenue.

Contribution due to have priority over other debts.

43. There shall be deemed to be included among the debts which, under section 61 of the Mysore Insolvency Act, 1925, or under section 230 of the Mysore Companies Act, 1938, are in the distribution of the property of the insolvent or in the distribution of the assets of a company being wound up, to be paid in priority to all other debts, the amount due in respect of any contribution or any other amount payable under this Act the liability wherefor accrued before the date of the order of adjudication of the insolvent or the date of winding up, as the case may be.

Penalty for contravention of Act, rule or regulation.

44. Whoever contravenes any provision of this Act or any rule or regulation made thereunder shall, without prejudice to any other penalty to which he may be liable and if no other penalty is provided by or under this Act for such contravention, be punishable with imprisonment which may extend to six months, or with fine, or with both.

Penalty for certain contraventions.

45. If any person—

(*a*) fails to pay any contribution or rent which by or under this Act he is liable to pay; or

(*b*) fails or refuses to submit any return required by the rules or regulations or makes a false return; or

(*c*) obstructs any inspector, or other official of the Corporation, or any other competent authority or person in the discharge of his duties;

he shall be punishable with imprisonment which may extend to three months, or with fine which may extend to five hundred rupees, or with both.

Prosecution subject to previous sanction of the Government or the Corporation.

46. (1) No prosecution under this Act shall be instituted except by or with the previous sanction of the Corporation, or by or with the previous sanction of the Government.

(2) No court shall take cognizance of any offence under this Act except on a complaint made in writing in respect thereof, within six months of the date on which the offence is alleged to have been committed.

Power of the Government to make rules.

47. (1) The Government may, subject to the condition of previous publication, make rules to carry into effect the purposes of this Act.

(2) Without prejudice to the generality of the foregoing power, rules made under this section may provide for:

(*i*) the manner in which and the conditions subject to which the contribution levied under sub-section (1) of section 3 and the rent payable under sub-section (4) of section 27 shall be collected, the persons who shall be liable to make the payments, the making of refunds, remissions and recoveries and the procedure to be followed in remitting the contribution or rent to the Corporation, Treasury or the Bank as the case may be;

(*ii*) the composition of the Mysore Labour Housing Corporation, the manner in which its members shall be chosen, the term of office of its members, the allowances, if any, payable to them, the manner in which the Corporation shall conduct its business including the number of members necessary to form a quorum at a meeting thereof and the minimum number of meetings of the Corporation.

(*iii*) the records to be kept of the transaction of business by the Corporation and the local Committees;

(*iv*) the powers and duties of officers appointed under section 8 and the conditions of their service;

(*v*) the procedure to be adopted in the execution of any contracts;

(*vi*) the acquisition, holding and disposal of property by the Corporation;

(*vii*) the raising and repayment of loans and the repayment of the sums due to the Government;

(*viii*) the investment of funds of the Corporation and of any provident or other benefit fund and their transfer or realisation;

(*ix*) the treasury, or the bank or banks in which the funds of the Corporation may be deposited, the procedure to be followed in regard to the crediting of moneys accruing or payable to the Corporation and the manner in which any sums may be paid out of the Corporation funds and the officers by whom such payment may be authorised;

(*x*) the accounts to be maintained by the Corporation and the forms in which such accounts shall be

kept and the times at which such accounts shall be audited;

(*xi*) the publication of the accounts of the Corporation and the report of the auditors, the action to be taken on the audit report, the powers of auditors to disallow and surcharge items of expenditure and the recovery of sums so disallowed or surcharged;

(*xii*) the preparation of budget estimates and of supplementary estimates and the manner in which such estimates shall be sanctioned and published;

(*xiii*) the establishment and maintenance of provident or other benefit fund for officers and servants of the Corporation;

(*xiv*) the returns to be submitted by any employer or owner, the form in which and the times at which such returns should be submitted and the particulars to be given in such returns;

(*xv*) the appointment of persons to ensure compliance with any rules or orders and the powers and duties of such persons; and

(*xvi*) any matter which is required or allowed by this Act to be prescribed.

(3) Rules made under this section shall be published in the official Gazette and thereupon shall have effect as if enacted in this Act.

Power of the Corporation to make regulations.

48. (1) The Corporation may, subject to the condition of previous publication, make regulations not inconsistent with this Act and the rules made thereunder, for the administration of the affairs of the Corporation and for carrying into effect the provisions of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such regulations may provide for all or any of the following matters, namely,—

(*i*) the duties and powers of inspectors and other officers and servants of the Corporation;

(*ii*) the conditions of service of the officers and servants of the Corporation other than the officers appointed under section 8; and

(*iii*) any matter in respect of which regulations are required or permitted to be made by this Act.

(3) Regulations made under this section shall be published in the official Gazette and thereupon shall have effect as if enacted in this Act.

THE SCHEDULE.

[See *Section* 2 (1) (*xii*).]

1. Employment in any textile mill.
2. Employment in any iron or steel works.
3. Employment in any tobacco (including beedi making) manufactory.
4. Employment in any factory as defined in the Mysore Factories Act, 1936, in which fifty or more persons are employed.

MYSORE ACT No. XXX OF 1949.

THE MYSORE AIDED INSTITUTIONS (PROHIBITION OF TRANSFERS OF PROPERTY) ACT, 1949.

(Received the assent of His Highness the Maharaja on the 27th day of February 1949.)

An Act to prohibit transfers of certain lands and buildings by managers of educational and other institutions in [1][the State of Mysore except Bellary District].

WHEREAS it is expedient to prohibit transfers by managers of educational and other institutions in [1][the State of Mysore except Bellary District] of lands and buildings acquired with the aid of Government grants or grants by local authorities or from the Government or local authorities;

It is hereby enacted as follows:—

Short title, extent and commencement.

1. (1) This Act may be called the Mysore Aided Institutions (Prohibition of Transfers of Property) Act, 1949.

(2) It extends to the [1][whole of the State of Mysore except Bellary District].

(3) It shall come into force at once.

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context —

(1) 'Government' so far as it relates to the retroceded area before the date of retrocession, shall be deemed to include the Crown or a District, Station or Military Commander or any person authorised by the Crown to transfer lands or make grants on behalf of the Crown.

(2) 'Institution' means —

(*a*) any college, school or other place in [1][the State of Mysore except Bellary District] which is intended for an educational purpose and includes libraries, playgrounds, hostels and quarters for the residence of teachers and servants;

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1. See the Mysore Adaptation of Laws Order, 1953.

(*b*) any hospital, dispensary or nursing home in [1][the State of Mysore except Bellary District] and includes quarters for the residence of doctors, nurses and servants ;

(*c*) any other institution or class of institutions in [1][the State of Mysore except Bellary District] notified by the Government in the official Gazette ;

(3) 'manager' includes the owner, trustee or other person who has power to transfer any land or building belonging to an institution ;

(4) 'transfer' includes sale, exchange, mortgage, lease or gift provided, however, that it shall not include any lease for a period not exceeding five years.

Prohibition of transfer of lands and buildings without permission from Government.

3. (1) Where, before or after the commencement of this Act—

(*a*) any land or building has been acquired, constructed, improved, altered or repaired for the purposes of any institution with the aid of any grant made from the revenues of the Government or with the aid of any grant made by any local authority, or

(*b*) any land or building has been transferred by the Government or by any local authority for use for the purposes of any institution ;

then, notwithstanding anything to the contrary in any other law for the time being in force, or in the deed of transfer or other document relating to the land or building it shall not be transferred without the permission of the Government under sub-section (2) ; nor shall the land or building be used except for the purposes of the institution or purposes similar thereto or be kept vacant without being used for any purpose, without the permission of the Government.

(2) The Government may, in their discretion, permit the transfer of any such land or building if—

(i) the transfer is made in furtherance of the purposes of the institution or of similar purposes approved by the Government and the assets resulting from the transfer are to be wholly utilized in furtherance of the said purposes ;

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1. See the Mysore Adaptation of Laws Order, 1958.

(ii) the transfer is made only in part in furtherance of the purposes aforesaid, provided repayment is made to the Government or the local authority concerned, as the case may be, of such portion as the Government may deem proper in the circumstances of the case, of the grant referred to in sub-section (1), clause (*a*), or of the current market value of the land or building referred to in sub-section (1), clause (*b*), or of both, as the case may be;

(iii) the transfer is made for any other valid reason, provided repayment is made to the Government or the local authority concerned, as the case may be, in full of the grant referred to in sub-section (1), clause (*a*), or of the current market value of the land or building referred to in sub-section (1) clause (*b*), or of both, as the case may be.

Explanation.— When granting permission under clause (i) or (ii) for the transfer of any land or building, the Government may impose such conditions as they deem fit to ensure that the assets resulting from the transfer are utilized wholly or in part, as the case may be, in furtherance of the purposes referred to in those clauses; but a contravention of any such condition imposed on the transferor shall not invalidate the transfer.

(3) If any such land or building is transferred without such permission, the transfer shall be null and void.

Consequences of breach of provisions of section 3.

4. If, in any case, the Government, after giving the manager of the institution concerned a reasonable opportunity to make his representations in regard to the matter, are satisfied that the provisions of sub-section (1) of section 3 have been contravened in respect of any land or building, they may, by order—

(*a*) if the land, or the land on which the building stands belonged to the Government or to a local authority and was transferred by the Government or by the local authority concerned for the purposes of the institution, direct the Deputy Commissioner to take possession of the land and of the building, if any, standing thereon, or at the option of the Government direct the manager to pay to the Government or to the local authority concerned

in full the current market value of the land (together with that of the building where it was also transferred by them) and also the amount of the grant, if any, made by the Government or the local authority concerned for improving, altering or repairing or constructing the land or building ;

(*b*) if the land, or the land on which the building stands did not belong to the Government or a local authority, direct the manager to repay in full the grant made by the Government or the local authority concerned or at the option of the Government direct the Deputy Commissioner to take possession of the land and of the building, if any, standing thereon, in which case, the Government shall pay to the manager any amount spent by him or his predecessors-in-title from the funds of the institution for the purpose of acquiring the land and constructing or acquiring the building, if any, thereon.

Orders under sub-section 3 (2) or section 4 not to be questioned in Courts.

5. Any order passed by the Government under sub-section (2) of section 3 or section 4 shall be final and shall not be liable to be questioned in any Court of Law.

Property to vest in Government or local authority absolutely on possession being taken.

6. (1) When, in pursuance of an order under section 4, the Deputy Commissioner takes possession of any land or building by himself or through another, it shall vest absolutely in the Government or in the local authority concerned, as the case may be, free from all encumbrances other than those existing at the commencement of this Act or created with the permission of the Government after such commencement.

(2) If the Deputy Commissioner or any person authorised by him in this behalf is opposed or impeded in taking possession of any land or building under this Act, he shall, if he is a Magistrate, enforce the surrender of such land or building to himself; and, if he is not a Magistrate he shall apply to a Magistrate and such Magistrate shall enforce the surrender of the land or building to the Deputy Commissioner.

(3) Whoever opposes or impedes the Deputy Commissioner or any person authorised by him in taking possession of any land or building under this Act shall be punishable with imprisonment which may extend to three months or with fine which may extend to five hundred rupees or with both.

(4) Any land or building which vests in the Government or in the local authority concerned under sub-section (1) shall be used by the Government or the local authority so far as may be, only for purposes similar to those for which it was being used before such vesting.

Recovery of sums due under Act.

7. Any sum required to be paid or repaid to the Government or a local authority in pursuance of section 3 or section 4 may without prejudice to any mode of recovery provided in any other law for the time being in force be recovered from the properties of the institution or from the manager thereof as if it were an arrear of land revenue due from such institution or manager.

Power of Government to make rules.

8. The Government may, by notification in the official Gazette, make rules not inconsistent with this Act for carrying into effect the purposes thereof.

THE MOTOR SPIRIT (TAXATION ON SALES) ACT, 1949.

ARRANGEMENT OF SECTIONS.

Sections.

1. Short title, extent and commencement.
2. Definitions.
3. Payment of tax.
3-A. Power of Government to notify exemptions and reductions of tax
4 Registration of importers and dealers.
5. Obligation of retail dealers to keep books of account and submit returns.
6. Receipt for payment of tax to be furnished along with return.
7 Determination of tax by Sales Tax Officer in certain cases and recovery thereof.
8. Obligation of importers and wholesale dealers to keep books of account and submit returns.
9. Powers of entry and inspection.
10. Penalties.
11. Motor spirit liable to confiscation in certain cases.
12. Confiscation how ordered.
13. Issue of warrants for arrest.
14. Power of entry and search without warrant
15. Procedure for arrest without warrant
16. Offences to be reported, etc.
17. Power of investigation.
18. Offences to be bailable.
19. Procedure on seizure.
20. Power to compound offences.
21. Cognisance of offences.
22. Bar of certain proceedings.
23. Limitation for certain suits and prosecutions.
24. Appeal.
25. Revision.
26. Power to make rules.
27. Publication of rules and notifications
28. Power to remove difficulties.
29. Amendment of section 4, Act XLVI of 1948.
30. Repeal of Act XX of 1940.

MYSORE ACT No. XLIX OF 1949.

THE MOTOR SPIRIT (TAXATION ON SALES) ACT, 1949.

(AS AMENDED BY ACTS XI OF 1950 AND 5 OF 1953.)

(Received the assent of His Highness the Maharaja on the 14th day of July 1949.)

An Act to provide for the levy of a tax on retail sales of motor spirit in [1][the State of Mysore except Bellary District.]

WHEREAS it is expedient to provide for the levy of a tax on retail sales of motor spirit in [1][the State of Mysore except Bellary District] ;

It is hereby enacted as follows :—

Short title, extent and commencement.

1. (1) This Act may be called the Motor Spirit (Taxation on Sales) Act, 1949.

(2) It extends to the [1][whole of the State of Mysore except Bellary District].

(3) This section shall come into force at once, and the rest of this Act shall come into force on such date as the Government may, by notification in the *Mysore Gazette*, appoint.

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context—

(*a*) "importer" means any person who imports motor spirit into [1][the State of Mysore except Bellary District];

(*b*) "motor spirit" means any substance which by itself or in admixture with other substances is ordinarily used directly or indirectly to provide reasonably efficient fuel for automotive or stationary internal combustion engines, and includes petrol, diesel oil and other internal combustion oils, but does not include kerosene, furnace oil, coal or charcoal ;

(*c*) "petrol" means dangerous petroleum as defined in the Mysore Petroleum Act, 1942, and includes a mixture of alcohol, as defined in the Mysore Power Alcohol Act, 1939, and petrol ;

(*d*) "prescribed" means prescribed by rules made under this Act ;

1. See the Mysore Adaptation of Laws Order, 1953.

(*e*) "retail dealer" means any person who sells or keeps for sale motor spirit for the purpose of consumption by the person by whom or on whose behalf it is or may be purchased;

(*f*) "retail sale" means a sale of motor spirit by a retail dealer for the purpose of consumption by the person by whom or on whose behalf it is or may be purchased, and the expression "sell in retail" shall be construed accordingly; and

(*g*) "wholesale dealer" means any person who sells motor spirit, or keeps motor spirit for sale, to dealers in such spirit, for the purpose of trade.

Explanation.—A sale of motor spirit by a co-operative society, or a club, a firm or any association to one of its members for consumption is a retail sale within the meaning of clause (*f*).

Payment of tax.

3. (1) Subject to the provisions of this Act, there shall be levied on all retail sales of motor spirit, effected after the commencement of this Act, a tax—

in the case of petrol—at the rate of [1][six annas per gallon], and

in the case of motor spirit other than petrol—at the rate of one anna and six pies per gallon;

and such tax shall be payable by the person effecting the sale:

Provided that the Government may from time to time by notification fix any other rate at which the tax shall be payable, not exceeding the rates specified above.

(2) Where any retail dealers obtain their supplies of motor spirit from an importer or a wholesale dealer, it shall be open to the Government, by agreement with the importer or wholesale dealer, to levy from him in advance the tax which may be payable by the retail dealers under sub-section (1) on the sale by them of the motor spirit and the provisions of this Act relating to the assessment and recovery of tax shall, subject to such conditions as may be agreed upon, apply to the importer or wholesale dealer accordingly.

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1. Substituted by Act 5 of 1953.

(3) No tax shall be levied under this Act on the sale of any motor spirit in respect of which such tax has already been paid.

Power of Government to notify exemptions and reductions of tax.

[1][**3-A.** The State Government may, by notification in the *Mysore Gazette*, make an exemption or reduction in respect of any tax payable under this Act,—

(1) on the sale of any specified class of motor spirit, or

(2) by any specified person or class of persons.]

Registration of importers and dealers.

4. (1) No person shall, after the commencement of this Act, carry on business in motor spirit as an importer or as a wholesale or retail dealer at any place in [2][the State of Mysore except Bellary District] unless he has been registered as such under this Act:

Provided that persons carrying on business at the commencement of this Act shall be allowed two months from such commencement to get themselves registered under this Act.

Explanation.—Where a person has more than one place of business, whether in the same town or village or in different towns and villages, he shall get himself registered separately in respect of each such place of business.

(2) (*a*) No importer or wholesale dealer shall, unless also registered as a retail dealer under this Act, sell motor spirit for consumption or sale in [2][the State of Mysore except Bellary District] to any person other than an importer or a wholesale dealer or a retail dealer, registered as such under this Act.

(*b*) No retail dealer shall use or transfer for consumption any motor spirit stocked by him without its being included in his accounts and in the next return of retail sales submitted by him under section 5 (*b*).

(3) Application for registration as an importer or a wholesale dealer or a retail dealer under this Act shall be made in such form and to such authority as may be prescribed.

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1. Inserted by Act XI of 1950.
2. See the Mysore Adaptation of Laws Order, 1953.

(4) Registration may be made subject to such conditions, if any, as may be prescribed including in the case of an applicant for registration as a retail dealer, the making of such deposit or the furnishing of such security as the registering authority may consider necessary to ensure the due payment of the tax which may from time to time be payable by him.

(5) No person including a company or firm registered as an importer, a wholesale dealer or a retail dealer, shall carry on the business of public transport requiring the use of motor spirit.

(6) Any registration under sub-section (1) may be suspended or cancelled by such authority, for such reasons, and in such manner, as may be prescribed.

Obligation of retail dealers to keep books of account and submit returns.

5. Every retail dealer in motor spirit shall in respect of each place where he carries on business—

(*a*) keep books of account in the prescribed form; and

(*b*) submit every month to the Sales Tax Officer and to such other officers as may be prescribed a return in the prescribed form and before the prescribed date, showing—

(i) the quantity of motor spirit received by him during the preceding month;

(ii) the quantity sold by him during such month; and

(iii) such other particulars as may be prescribed.

Receipt for payment of tax to be furnished along with return.

6. Along with the return referred to in clause (*b*) of section 5, the retail dealer shall furnish a receipt from a Government treasury for the amount of the tax due in respect of the motor spirit sold by him in retail during the preceding month, according to the return.

Determination of tax by the Sales Tax Officer in certain cases and recovery thereof.

7. (1) If no return is submitted by a retail dealer under clause (*b*) of section 5 in respect of any month before the date prescribed in that behalf, or if the return is submitted without a receipt for the full amount of the tax due as required by section 6, or if the return submitted appears to the Sales Tax Officer to be incorrect or incomplete, the Sales Tax Officer shall, after making such inquiry as he considers necessary, determine the

amount of the tax due from such retail dealer in respect of such month and the amount so determined less the sum, if any, already paid by him shall be paid by the retail dealer into a Government treasury within fourteen days after demand is made therefor:

Provided that before taking action under this sub-section, the retail dealer shall be given a reasonable opportunity of proving the correctness and completeness of his return.

(2) In default of payment within the period aforesaid the amount of tax due shall be recovered from the person from whom the tax is due as if it were an arrear of land revenue.

Obligation of importers and wholesale dealers to keep books of account and submit returns.

8. Every importer or wholesale dealer, shall—

(*a*) keep books of accounts in the prescribed form; and

(*b*) submit every month to the Sales Tax Officer and to such other officers as may be prescribed a return in the prescribed form and before the prescribed date, showing—

(i) the quantity of motor spirit received by him in the preceding month,

(ii) the quantities of motor spirit supplied by him during such month to other importers, wholesale dealers or retail dealers, specifying the name and address of each importer, wholesale dealer or retail dealer, the quantities supplied to him, and the dates on which the supplies were made, and

(iii) such other particulars as may be prescribed.

Powers of entry and inspection

9. (1) All accounts and vouchers relating to stocks, purchases, sales and deliveries of motor spirit kept by importers, wholesale dealers and retail dealers and the stocks of motor spirit with them shall be open to inspection by such officers as the Government may authorise in that behalf.

(2) Any such officer shall have power to enter and search any building, vessel, vehicle or place where any importer, wholesale dealer or retail dealer carries on business or keeps any stock of motor spirit.

10. Any person who—

(*a*) carries on business in motor spirit as an importer, a wholesale dealer or a retail dealer at any place without getting himself registered as required by sub-section (1) of section 4 or when his registration in respect of such place is not in force, or

(*b*) fails to keep books of account as required by clause (*a*) of section 5 or of section 8, or

(*c*) fails to submit any return as required by clause (*b*) of section 5 or of section 8 on or before the prescribed date, or submits an incorrect or incomplete return, or fails to submit a receipt for the full amount of the tax due as required by section 6, or

(*d*) fails to pay within the time allowed, any tax demanded from him under section 7, sub-section (1), or

(*e*) fraudulently evades the payment of any tax due under this Act, or

(*f*) acts in contravention of any of the provisions of this Act,

shall on conviction by a Magistrate of the first class, be liable to a fine which may extend to one thousand rupees and in the case of a conviction under clause (*d*) or (*e*), the Magistrate shall specify in his judgment the amount of the tax which the person convicted has failed or evaded to pay and the amount so specified shall be recoverable as if it were a fine.

Motor spirit liable to confiscation in certain cases.

11. The motor spirit in respect of which an offence against this Act is committed and any receptacle in which such spirit is contained shall be liable to confiscation.

Confiscation how ordered.

12. (1) When in any case tried by a Magistrate, the Magistrate decides that anything is liable to confiscation under section 11, he may, after hearing the person, if any, claiming any right thereto and the evidence, if any, which he produces in support of his claim, order confiscation or may give the owner an option to pay such fine as the Magistrate deems fit in lieu of confiscation.

(2) When an offence against this Act has been committed but the offender is not known, or cannot be found, or when anything liable to confiscation under this Act and not in the possession of any person cannot be

satisfactorily accounted for, the case shall be inquired into and determined by the prescribed officer who may order such confiscation :

Provided that no such order shall be made until the expiration of one month from the date of seizure of the things intended to be confiscated or without hearing the persons, if any, claiming any right thereto, and the evidence, if any, which they produce in support of their claims.

Issue of warrants for arrest.

13. (1) Any officer of the Government specially empowered by them in this behalf may issue a warrant for the arrest of any person whom he has reason to believe to have committed an offence against this Act.

(2) All warrants issued under this section shall be executed in accordance with the provisions of the Code of Criminal Procedure, 1904, by a police officer, or if the officer issuing the warrant deems fit, by any other person.

Power of entry and search without warrant.

14. Any officer of the Government specially empowered by them in this behalf may—

(*a*) enter and search any building, vessel, vehicle or place in which he has reason to believe that any motor spirit liable to confiscation under this Act is kept or concealed ;

(*b*) seize any motor spirit and any receptacle which he has reason to believe to be liable to confiscation under this Act ; and

(*c*) detain, search and arrest any person whom he has reason to believe to be guilty of any offence against this Act.

Procedure for arrest without warrant.

15. The provisions of section 61 of the Code of Criminal Procedure, 1904, shall apply to all arrests without warrant made under section 14.

Offences to be reported, etc.

16. Every officer employed by the Government or by any local body shall be bound to give immediate information at the nearest police station, or if so required by any general or special order issued by the Government to the nearest Excise Officer of rank not below that of Assistant Inspector, of all breaches of any of the provisions of this Act which may come to his knowledge; and all such

officers shall be bound to take all reasonable measures in their power to prevent the commission of any such breaches which they may know or have reason to believe are about or likely to be committed.

Power of investigation.

17. (1) Every officer of the Sales Tax, Excise, Police or Land Revenue Departments not below such rank as may be prescribed, shall within the area for which he is appointed, have power to investigate all offences against this Act.

(2) Every such officer shall in the conduct of such investigation, exercise the powers conferred by the Code of Criminal Procedure, 1904, upon an officer in charge of a police station for the investigation of a cognizable offence:

Provided that if such officer is of opinion that there is not sufficient evidence or reasonable ground of suspicion to justify the forwarding of an accused to a Magistrate, or that the person arrested may be discharged with a warning such officer shall release him on his executing a bond, with or without sureties, to appear if and when so required before a Magistrate and shall make a full report of the case to the Sales Tax Officer.

Offences to be bailable.

18. (1) All offences against this Act shall be bailable.

(2) Any officer empowered under section 17 shall have power to grant bail in accordance with the provisions of the Code of Criminal Procedure, 1904, to any person arrested without warrant for an offence against this Act.

Procedure on seizure.

19. When anything has been seized by an officer exercising powers under section 17, such officer, after such inquiry as he considers necessary—

(*a*) if it appears that such thing is required as evidence in the case of any person arrested, shall forward the thing to the Magistrate to whom such person is forwarded or for his appearance before whom bail has been taken;

(*b*) if it appears that such thing is liable to confiscation but is not required as evidence as aforesaid, shall send the thing with a report of the particulars of the seizure to the prescribed authority: and

(*c*) if no offence appears to have been committed, shall return the thing to the person from whose possession it was taken and shall report to the prescribed authority accordingly.

Power to compound offences.

20. (1) The prescribed authority may accept from any person who has committed or is reasonably suspected of having committed an offence against this Act, by way of composition of such offence—

(*a*) where the offence consists of a sale of motor spirit in contravention of this Act or of the evasion of any tax payable under this Act, in addition to the tax payable by him under section 3, a sum of money not exceeding five hundred rupees or double the amount of the tax payable, whichever is greater; and

(*b*) in other cases, a sum of money not exceeding five hundred rupees.

(2) On the payment of such sum of money and the tax, if any, payable under section 3, to the prescribed authority, the accused person shall be discharged, the property seized, if any, shall be released and no further proceedings shall be taken against such person or property in respect of such offence.

Cognizance of offences.

21. (1) No Magistrate shall take cognizance of any offence against this Act—

(i) except upon the complaint or report of the Sales Tax Officer or other prescribed authority, or

(ii) except upon his own knowledge or suspicion.

(2) Except with the sanction of the Government, no Magistrate shall take cognizance of any offence against this Act, unless the prosecution is instituted within six months from the date on which the offence is alleged to have been committed:

Provided that nothing contained in this sub-section shall apply to any case governed by section 23.

Bar of certain proceedings.

22. (1) No suit, prosecution or other proceeding shall lie against any officer or servant of the Government, for any act done or purporting to be done under this Act, without the previous sanction of the Government.

(2) No officer or servant of the Government shall be liable in respect of any such act in any civil or criminal proceeding, if the act was done in good faith in the course of the execution of duties or the discharge of functions imposed by or under this Act.

Limitation for certain suits and prosecutions.

23. No suit shall be instituted against the Government and no suit, prosecution or other proceeding shall be instituted against any officer or servant of the Government in respect of any act done or purporting to be done under this Act, unless the suit, prosecution or other proceeding is instituted within six months from the date of the act complained of.

Appeal.

24. (1) Any person aggrieved by any order passed under this Act, not being an order passed by any Court or Magistrate, may appeal—

(*a*) in case such order is passed by a Sales Tax Officer to the Commissioner of Sales Tax, and

(*b*) in any other case, to the Sales Tax Officer.

(2) The appellate authority may, after giving the appellant an opportunity of being heard, pass such orders on the appeal as such authority thinks fit.

(3) Every order passed in appeal under this section shall, subject to the powers of revision conferred by section 25, be final.

Revision.

25. The Government may, at any time, call for and examine the record of any order passed by, or any proceedings recorded by, any officer or person under this Act for the purpose of satisfying itself as to the legality or propriety of such order, or as to the regularity of such proceedings, and may pass such order in reference thereto as it thinks fit.

Nothing contained in this section shall apply to the orders or proceedings of any Court or Magistrate.

Power to make rules.

26. (1) The Government may make rules to carry out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for—

(*a*) all matters expressly required or allowed by this Act to be prescribed ;

(*b*) the regulation of the sale of motor spirit for the purpose of enforcing the provisions of this Act;

(*c*) the duties and powers of inspecting and other officers appointed or authorised to exercise any powers under this Act, and the procedure to be followed by such officers;

(*d*) the form in which and the time within which appeals under section 24 may be preferred; and

(*e*) any other matter for which there is no provision or no sufficient provision in this Act and for which provision is, in the opinion of the Government, necessary for giving effect to the purposes of this Act.

(3) In making a rule under sub-section (1) or sub-section (2) the Government may provide that a breach thereof shall be punishable with fine which may extend to one thousand rupees and, where the breach is a continuing one, with further fine which may extend to fifty rupees for every day after the first during which the breach continues.

(4) The power to make rules conferred by this section shall, except on the first occasion of the exercise thereof, be subject to the condition of the rules being made after previous publication for a period of not less than four weeks.

Publication of rules and notifications.

27. All rules made and notifications issued under this Act shall be published in the *Mysore Gazette* and upon such publication, shall have effect as if enacted in this Act.

Power to remove difficulties.

28. If any difficulty arises in giving effect to the provisions of this Act or the rules made thereunder the Government may, as occasion may arise by order, do anything which appears to them necessary for the purpose of removing the difficulty.

Amendment of section 4, Act XLVI of 1948.

29. In section 4 of the Mysore Sales Tax Act, 1948, after the words "sale of", the words and figures "motor spirit as defined in the Motor Spirit (Taxation on Sales) Act, 1949, and" shall be inserted.

Repeal of Act XX of 1940.

30. The Mysore Sales of Motor Spirit Taxation Act, 1940, is hereby repealed.

MYSORE ACT No. LV OF 1949.

THE REPEALING ACT, 1949.

(Received the assent of His Highness the Maharaja on the 23rd day of July 1949.)

An Act to repeal certain enactments.

Preamble. WHEREAS it is expedient that certain enactments which are spent, or have otherwise become unnecessary, or have ceased to be in force otherwise than by expressed specific repeal, should be expressly and specifically repealed;

It is hereby enacted as follows :—

Short title. 1. This Act may be called the Repealing Act, 1949.

Repeal of certain enactments. 2. The enactments specified in the Schedule are hereby repealed to the extent mentioned in the fourth column thereof.

Savings. 3. The repeal by this Act of any enactment shall not affect any other enactment in which the repealed enactment has been applied, incorporated or referred to;

and this Act shall not affect the validity, invalidity, effect or consequences of anything already done or suffered, or any right, title, obligation or liabilty already acquired, accrued or incurred, or any remedy or proceeding in respect thereof, or any release or discharge of or from any debt, penalty, obligation, liability, claim or demand, or any indemnity already granted, or the proof of any past act or thing;

nor shall this Act affect any principle or rule of law, or established jurisdiction, form or course of pleading, practice or procedure, or existing usage, custom, privilege, restriction, exemption, office or appointment, notwithstanding that the same respectively may have been in any manner affirmed, recognised or derived by, in or from any enactment hereby repealed;

nor shall the repeal by this Act of any enactment revive or restore any jurisdiction, office, custom, liability, right, title, privilege, restriction, exemption, usage, practice, procedure or other matter or thing not now existing or in force.

(*The Schedule*)

THE SCHEDULE.

ENACTMENTS REPEALED,

Year	Number	Short Title	Extent of repeal
1890	V	The Mysore Census Act, 1890.	The whole
1896	I	An Act to provide for the appointment of a Special Tribunal to pass final judgment in the matter of the claim of Brijlal Dass against the Government of Mysore, 1896.	,,
1899	IV	The Indian Telegraph (Application to Mysore) Act, 1899.	,,
1900	IX	The Mysore Census Act, 1900.	,,
1910	I	The Mysore Census Act, 1910.	,,
1917	II	The Enemy Trading Act, 1917.	,,
1918	I	The Defence of India Act, 1918.	,,
1918	VIII	An Act further to amend the Mysore Military Act, 1899.	,,
1918	IX	An Act to extend the period of the present additional members of the Mysore Legislative Council, 1918.	,,
1920	II	The Mysore Census Act, 1920.	,,
1925	XIII	The Mysore Coffee Cess Act, 1925.	,,
1930	V	The Mysore Census Act, 1930.	,,
1936	X	The Italian Loans and Credits Act, 1936.	,,
1939	VII	The Mysore Tea Control Act, 1939.	,,
1939	XXVI	The Defence of India (Adaptation to Mysore) Act, 1939.	The whole
1939	XXVII	The Registration of Foreigners (Prolongation) Act, 1939.	,,
1940	IX	The Mysore Census Act, 1940.	,,

(*The Schedule*)

Year	Number	Short Title	Extent of repeal
1940	XVI	The Mysore Foreigners Act, 1940.	The whole
1940	XXIV	The Mysore Coffee Cess (Amendment) Act, 1940.	,,
1941	II	The Mysore Rubber Control Act, 1941.	,,
1942	IV	The War Donations and Investments (Companies) Act, 1942	,,
1942	XL	The Defence of India Rules Validating Act, 1942.	,,
1942	XLIII	The Defence of India (Amendment) Act, 1942.	,,
1943	XXII	The Defence of India (Amendment) Act, 1943.	,,
1943	XXXVIII	The Collective Fines Act, 1943.	,,
1943	XLVIII	The Mysore Rubber Control (Amendment) Act, 1943.	,,
1944	XXII	The Hoarding and Profiteering Prevention Act, 1944.	,,
1944	XXXIV	The Mysore Cotton Cloth and Yarn (Contracts) Act, 1944.	,,
1944	XXXVII	The Mysore Tea Control Act, 1944.	,,
1944	XL	The Defence of India (Amendment) Act, 1944.	,,
1945	X	The Restriction and Detention Act, 1945.	,,
1946	XIV	The Defence of India (Amendment) Act, 1946.	,,
1946	XVI	The Restriction and Detention (Amendment) Act, 1946.	,,
1946	XXIII	The Defence of India (Second Amendment) Act, 1946.	,,

(The Schedule)

Year	Number	Short Title	Extent of repeal
1947	XVI	The Mysore Foreigners (Amendment) Act, 1947.	The whole
1947	XXX	The Bangalore Civil and Military Station Police Law (Amendment) Act, 1947.	,,
1947	XXXII	The Motor Vehicles (Amendment) Act, 1947.	,,
1947	XXXVIII	The Retroceded Area Control of Sale of Motor Vehicles Act, 1947.	,,
1947	XXXIX	The Retroceded Area Control of Sale of Motor Vehicles (Amendment) Act, 1947.	,,

MYSORE ACT No. LXI OF 1949.

THE MYSORE DUTY ON GOLD (REPEALING) ACT, 1949.

(Received the assent of His Highness the Maharaja on the 27th day of July 1949.)

An Act to repeal the Mysore Duty on Gold Act, 1940.

WHEREAS it is expedient to repeal the Mysore Duty on Gold Act, 1940, (XIX of 1940);

It is hereby enacted as follows :—

1. (1) This Act may be called the Mysore Duty on Gold (Repealing) Act, 1949. Short title and commencement.

(2) It shall come into force on such date as the Government may by notification in the *Mysore Gazette* appoint.

2. The Mysore Duty on Gold Act, 1940, (XIX of 1940), is hereby repealed. Repeal of Act XIX of 1940.

THE CITY OF BANGALORE MUNICIPAL CORPORATION ACT, 1949.

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9. Powers of commissioner.
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28. Corporations's power to call for records of committee.
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MYSORE ACT No. LXIX OF 1949.

THE CITY OF BANGALORE MUNICIPAL CORPORATION ACT, 1949.

(AS AMENDED BY ACTS XVII OF 1950, XXVI OF 1951 AND 19 OF 1954.)

(Received the assent of His Highness the Maharaja on the sixteenth day of September 1949.)

WHEREAS it is expedient to consolidate and amend the law relating to the municipal affairs of the City and the Civil Station of Bangalore; Preamble.

It is hereby enacted as follows:—

PART I.

CHAPTER I.

PRELIMINARY.

1. (1) This Act may be called the City of Bangalore Municipal Corporation Act, 1949. Title and extent.

(2) Except as hereinafter expressly provided it extends only to the City of Bangalore.

2. The enactments mentioned in Schedule I are repealed to the extent specified in the fourth column thereof. Repeal of enactments.

3. In this Act, unless there is anything repugnant in the subject or context— Definitions.

(1) "appoint" includes to appoint temporarily or in an officiating capacity;

(2) "appointment" includes temporary and officiating appointments;

(3) "budget grant" means any sum entered on the expenditure side of a budget estimate which has been adopted by the corporation;

(4) "building" includes a house, out-house, stable, latrine, shed, hut, wall, verandah, fixed platform, plinth, doorstep and any other such structure, whether of masonry,

bricks, wood, mud, metal or any other material whatsoever;

(5) "building-line" means a line which is in rear of the street-alignment and to which the main wall of a building abutting on a street may lawfully extend and beyond which no portion of the building may extend except as prescribed in the building rules;

(6) "carriage" means any wheeled vehicle with springs or other appliances acting as springs and includes any kind of bicycle, tricycle, rickshaw and palanquin, but does not include any motor vehicle within the meaning of the Mysore Motor Vehicles and Road Traffic Act, 1944;

(7) "cart" includes any wheeled vehicle which is not a carriage but does not include any motor vehicle within the meaning of the Mysore Motor Vehicles and Road Traffic Act, 1944;

(8) "casual vacancy" means a vacancy occurring otherwise than by efflux of time in the office of a councillor or an alderman or in any other elective office, and "casual election" means an election held on the occurrence of a casual vacancy;

(9) "City of Bangalore" or "City" means the area comprised in the Bangalore City as constituted under the Mysore City Municipalities Act, 1933, and the Civil Station of Bangalore as constituted under the Bangalore Municipal Law, 1897, subject to any extension, contraction or alteration of the limits of such area that may be made by the Government from time to time, by notification in the official Gazette;

(10) "company" means a company as defined in the Mysore Companies Act, 1938, or formed in pursuance of an Act of the Indian Dominion Legislature and includes any co-operative society registered under any law for the time being in force in Mysore, or any company incorporated outside Mysore;

(11) "cream" means that portion of milk rich in milk-fat which has risen to the surface of milk on standing and has been removed or which has been separated from milk by centrifugal force;

(12) "dairy" includes any farm, milk store, milk shop, or other place from which milk is supplied only on,

or for sale or in which milk is kept for the purposes of sale, or manufactured into butter, ghee, cheese, curd or dried or condensed milk, for sale, and in the case of a dairyman who does not occupy any place for the sale of milk, includes the place where he keeps the vessels used by him for the sale of milk, but does not include—

(*a*) a shop from which milk is not supplied otherwise than in properly closed and unopened receptacles in which it was delivered to the shop, or

(*b*) a shop or other place in which milk is sold for consumption on the premises only;

(13) "dairyman" includes any occupier of a dairy, any cow-keeper who trades in milk, or any seller of milk whether wholesale, or by retail;

(14) "dairy produce" includes milk, butter, butter-ghee, curd, butter-milk, cream, cheese, and any and every product of milk;

(15) "dangerous disease" means—

(*a*) anthrax, chicken-pox, cholera, diphtheria, enteric fever, leprosy, measles, plague, pulmonary tuberculosis, rabies, small-pox, and

(*b*) any other disease notified under section 345;

(16) "depressed classes" means the castes, communities, races or tribes known as the Adikarnatakas, Adidravidas, Lambanis (Banajars), Voddas, Korachas, Koramas, Hill tribes and Animists;

(17) "filth" includes sewage, night-soil, dung, dirt, putrid and putrefying substances and all offensive matter;

(18) "food" includes every article (other than drugs and water) used by man for food or drink and all materials used or admixed in the composition or preparation of such article and shall also include flavouring or colouring matter, confectionery, spices and condiments;

[1][(18-*a*) 'Government' means the State Government;]

(19) "hut" means any building which is constructed principally of wood, mud, leaves, grass or thatch and includes any temporary structure of whatever size or any small building of whatever material made which the Corporation may declare to be a hut for the purpose of this Act;

1. Inserted by Act XXVI of 1951.

(20) "latrine" means a place set apart for defecating or urinating or both and includes a closet of the dry or water carriage type and urinal;

(21) "milk" means the normal clean secretion drawn from the udder of a healthy cow, buffalo, sheep or goat either completely or after the first portion of such secretion has been drawn off to completion and includes cream, skimmed milk, separated milk, and condensed and dessicated milk;

(22) "municipal office" means the principal office of the corporation;

(23) "nuisance" includes any act, omission, place or thing, which causes or is likely to cause injury, danger, annoyance, disturbance, or offence to the sense of sight, smell or hearing or to rest or sleep or which is or may be dangerous to life or injurious to health or property;

(24) "occupier" includes any person for the time being paying or liable to pay to the owner, the rent or any portion of the rent of the land or building or part of the same in respect of which the word is used or damages on account of the occupation of such land, building or part and also a rent- free tenant;

(25) "ordinary vacancy" means a vacancy occurring by the efflux of time and "ordinary election" means an election held on the occurrence of an ordinary vacancy;

(26) "owner" includes (*a*) the person for the time being receiving or entitled to receive whether on his own account or as agent, trustee, guardian, manager or receiver for another person or for any religious or charitable purpose the rent or profits of the property in connection with which the word is used, (*b*) the person for the time being in charge of the animal or vehicle in connection with which the word is used;

(27) "prescribed" means prescribed by the Government by rules under this Act;

(28) "private street" means any street, road, square, court, alley, passage or riding-path, which is not a "public street" but does not include a pathway made by the owner of premises on his own land to secure access to or the convenient use of such premises;

(29) "public street" means any street, road, square, court, alley, passage or riding-path over which the public

have a right of way whether a thoroughfare or not and includes—

(*a*) the roadway over any public bridge or causeway,

(*b*) the foot-way attached to any such street, public bridge or causeway, and

(*c*) the drains attached to any such street, public bridge or causeway and the land, whether covered or not by any pavement, verandah or, other structure, which lines on either side of the roadway up to the boundaries of the adjacent property, whether that property is private property or property belonging to the Government or the corporation;

(30) "public water-course, springs, wells and tanks" include those used by the public to such an extent as to give a prescriptive right to such use;

(31) "railway" includes a tramway;

(32) "reconstruction of a building" includes—

(*a*) the re-erection wholly or partially of a building after more than one-half of its cubical content has been taken down or burnt down or has fallen down, whether at one time or not;

(*b*) the re-erection, wholly or partially, of any building of which an outer wall has been taken down or burnt down or has fallen down to or within ten feet of the ground adjoining the lowest storey of the building, and of any building frame, which has so far been taken down or burnt down or has fallen down as to leave only the frame-work of the lowest storey;

(*c*) the conversion into a dwelling house, or a place of public worship of any building not originally constructed for human habitation or for public worship, as the case may be, or the conversion into more than one dwelling-house of a building originally constructed as one dwelling-house only or the conversion of a dwelling-house into a factory;

(*d*) the re-conversion into a dwelling house or a place of public worship or a factory of any building which has been discontinued as, or appropriated

for any purpose other than, a dwelling-house or a place of public worship or a factory, as the case may be;

(33) "registered labour association" means an association registered under the Mysore Labour Act, 1942, for the time being in force;

(34) A person is deemed to have his "residence" or to "reside" in any house or hut if he sometimes uses any portion thereof as a sleeping apartment, and a person is not deemed to cease to reside in any such house or hut merely because he is absent from it or has elsewhere another dwelling in which he resides, if he is at liberty to return to such house or hut at any time and has not abandoned his intention of returning;

(35) "rubbish" means dust, ashes, broken bricks, mortar, broken glass, and refuse of any kind which is not "filth";

(36) "salary" means pay and acting pay, or payment by way of commission, and includes exchange compensation allowances, but not allowances for house-rent, carriage hire, or travelling expenses;

(37) "scavenger" means a person employed in collecting or removing filth, in cleansing drains, latrines or slaughter-houses or in driving carts used for the removal of filth;

(38) "street-alignment" means a line dividing the land comprised in and forming a part of a street from the adjoining land;

(39) "tax" includes any toll, rate, cess, fee or other impost leviable under this Act;

(40) "water-course" includes any river, stream or channel whether natural or artificial;

(41) "year" means the financial year.

PART II.

Constitution and Government of the Corporation.

CHAPTER II.

THE MUNICIPAL AUTHORITIES.

Composition of the Corporation.

Enumeration of authorities.

4. The municipal authorities charged with carrying out the provisions of this Act are—

(*a*) a corporation;
(*b*) standing committees of the corporation;
(*c*) a commissioner.

Constitution of corporation.

5. (1) The corporation shall consist of—

(*a*) sixty-two divisional councillors, of whom fifty shall be persons elected to general seats, six to seats specially reserved for depressed classes and six to seats specially reserved for women:

Provided that nothing in this clause shall be deemed to prevent members of the depressed classes or women from standing for election to the non-reserved seats;

(*b*) four councillors who shall be persons elected to seats specially reserved for Labour;

(*c*) four councillors who shall be persons elected to seats specially reserved for Trade and Commerce by such bodies and in such manner as may be notified by the Government in the official Gazette;

(*d*) five aldermen, of whom one shall be a woman, elected by the councillors referred to in clauses (*a*) to (*c*) in the manner specified in section 65.

(2) In addition to the councillors referred to in clauses (*a*), (*b*) and (*c*) of sub-section (1), the Government may appoint a person or persons having special knowledge or experience of any subject relating to the municipal administration to be a special councillor or councillors for such subject. Every special councillor shall exercise the

rights of a councillor only in respect of the subject for which he is appointed, but he may attend any meeting of the corporation and take part in the discussion of any other subject without the right of voting. There shall not be more than three special councillors on the corporation at any time.

(3) The corporation shall by name of the "Corporation of the City of Bangalore" be a body corporate, and have perpetual succession and a common seal and may by such name sue and be sued.

Constitution of standing committees.

6. (1) There shall be [1][six] standing committees for dealing, respectively, with—

(*i*) Accounts,

(*ii*) Health,

(*iii*) Taxation and Finance, excluding Taxation Appeals,

(*iv*) Town Planning and Improvements, and

(*v*) Works.

[2][(*vi*) Education.]

(2) The corporation may, with the previous sanction of the Government, constitute additional standing committees for such purposes as the corporation thinks fit.

The Several Authorities.

The Commissioner.

Definition of commissioner.

7. The commissioner shall be appointed by the Government and shall not be a member of the corporation.

Term of office of commissioner.

8. (1) The commissioner shall hold office for a renewable period of three years.

(2) The Government may at any time remove the commissioner from office and shall do so, if at a special meeting of the corporation called for the purpose not less than two-thirds of the number of members thereof vote for such removal.

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1. Substituted by Act XXVI of 1951.
2. Added by Act XXVI of 1951.

(*Chapter II—The Municipal Authorities*)

Power of commissioner.

9. Subject, whenever it is hereinafter expressly directed, to the sanction of the corporation or the standing committee, as the case may be, and subject to all other restrictions, limitations and conditions hereinafter imposed, the executive power for the purposes of carrying out the provisions of this Act shall be vested in the commissioner, who shall also perform all the duties and exercise all the powers specifically imposed or conferred on him.

Custody of records.

10. The commissioner shall be responsible for the custody of all the records of the corporation including all papers and documents connected with the proceedings of the corporation, the standing committees and other committees, and shall arrange for the performance of such duties relative to the proceedings of the said bodies as they may, respectively, impose.

Extraordinary powers of commissioner.

11. The commissioner may, in cases of emergency, direct the execution of any work or the doing of any act which would ordinarily require the sanction of one of the other municipal authorities and the immediate execution or doing of which is, in his opinion, necessary for the service or safety of the public and may direct that the expense of executing the work or of doing the act shall be paid from the municipal fund:

Provided that he shall report forthwith the action taken under this section and the reasons therefor to such other authority and that such authority may after considering the report issue such instructions as it deems necessary.

Duty of commissioner.

12. The commissioner shall be a whole-time officer of the corporation and shall not undertake any work unconnected with his office without the sanction of the corporation and the Government.

Salary of commissioner

13. The commissioner shall be paid out of the municipal fund such salary and allowances not exceeding Rs. 1,400 per mensem in the aggregate as may from time to time be fixed by the Government.

Leave of commissioner

14. (1) Leave may be granted to the commissioner by the Government,

(2) Whenever such leave is granted, the Government shall appoint some person to officiate in his place.

Service regulations of commissioner.

15. (1) If the commissioner is an officer in the service of the Government, the corporation shall make such contribution towards his leave allowances, pension and provident fund as may be required by the conditions of his service under the Government to be paid by him or on his behalf.

(2) If the commissioner is an officer in the service of the Government, his leave and leave allowances, his superannuation or retirement, his gratuity or pension and the proportions of his pensionary or provident fund contribution payable, respectively, from his salary and from the municipal fund shall be governed by regulations framed by the Government:

Provided that—

(*a*) the amount of any such leave and leave allowances, gratuity or pension shall in no case without the special sanction of the Government exceed what would be admissible in the case of Government servants of similar standing and status: and

(*b*) the conditions under which such allowances are granted or any leave, superannuation or retirement is sanctioned, shall not without similar sanction be more favourable than those for the time being prescribed for such Government servants.

Delegation of commissioner's ordinary powers.

16. The commissioner may delegate to the holder of any municipal office, any of his ordinary powers, duties or functions except those conferred or imposed upon, or vested in him by the following provisions, namely, sections 25, 61, 62, 63, 66, 72, 73, 163, 177(2), 187(2) and (3), 188, 189, 192, 204, 227, 228, 264, 272, 278, 282, 289, 290, 291, 297, 298, 299, 305, 306, 319, 321, 324, 335, 339, 340, 351, 404, 423, schedule III, rule 20, schedule IV, rules 12 and 13:

Provided that—

(*a*) such delegation shall be in writing and shall specify the name or official designation of the person to whom the delegation is made;

(*b*) the commissioner shall not delegate his power under section 89 to make appointments to offices carrying a salary of more than fifty rupees per mensem;

(*c*) the commissioner shall not delegate to the holder of any office his power under section 95 to fine, reduce, suspend, remove or dismiss any employee, or his power under section 96 to grant leave of absence to any employee, unless such employee was appointed by the holder of such office by virtue of a delegation of the commissioner's powers of appointment;

(*d*) the commissioner shall not delegate his power under section 79 to make on behalf of the corporation any contract involving an expenditure exceeding two thousand rupees;

(*e*) when the commissioner delegates under this section any power or duty which is exercisable or is required to be performed subject to the approval of any other municipal authority, the commissioner shall send a copy of the order of delegation to such authority.

Reservation of control in respect of powers delegated.

17. The exercise or discharge by a municipal officer of any powers, duties or functions delegated to him under section 16 shall be subject to such restrictions, limitations and conditions (if any) as may be laid down by the commissioner and shall be subject to his control and revision.

Delegation of commissioner's extraordinary powers.

18. The commissioner may on his own responsibility and by an order in writing authorize the health officer, the engineer, the revenue officer, any other officer who is the head of a department working under the commissioner, or any person in temporary charge of the duties of any of the officers aforesaid to exercise the extraordinary powers conferred on him by section 11.

The Standing Committees.

Election of standing committee.

19. (1) Each standing committee shall consist of seven members elected by the corporation from its own number: provided that no councillor or alderman shall be a member of more than two standing committees at the same time.

(2) A councillor or alderman elected to be a member of a standing committee shall hold office as such, unless

he sooner resigns the same, till his term of office as councillor or alderman is in any manner determined.

(3) When a vacancy occurs in a standing committee the corporation shall fill up the vacancy, as soon as may be, by the election of another councillor or alderman.

Functions of standing committees.

20. (1) The corporation shall by regulations framed for the purpose determine the powers and duties of each standing committee and may by regulations provide for a conference of two or more standing committees or for the appointment out of such committees of a joint committee for any purpose in respect of which they may be jointly interested.

(2) The Accounts standing committee in addition to the powers and duties assigned to it under such regulations,—

(*a*) shall supervise the utilization of the budget grants;

(*b*) shall have access to the accounts of the corporation, and may require the commissioner to furnish any explanation which it considers to be necessary as to the receipts and expenditure of the municipal fund;

(*c*) may conduct a monthly audit of the municipal accounts and shall be bound to check the monthly abstract of receipts and disbursements for the preceding month as furnished by the commissioner; and

(*d*) may subject to the approval of the corporation write off the amount of any loss, or depreciation caused to municipal property which appears to the committee to be irrecoverable.

(3) The Taxation and Finance standing committee, shall, in addition to the duties and powers assigned to it under regulations referred to in sub-section (1), be also entitled to exercise the powers referred to in clause (*b*) of sub-section (2).

(4) The corporation shall sanction such staff as may reasonably be required by the Accounts and the Taxation and Finance standing committees to discharge the respective functions.

Construction of reference to standing committee.

21. Wherever in this Act the expression "the standing committee" occurs, it shall, unless the context otherwise requires, be deemed to refer to the particular standing committee to which the power or duty in connection with which the expression is used is assigned by this Act or by regulations made by the corporation; and all references to the standing committee in any other law shall be construed as references to the particular standing committee to which the power or duty conferred or imposed by such law is assigned by regulations made by the corporation.

Delegation of powers to commissioner by standing committee.

22. (1) In any case in which it is provided by this Act or any other law for the time being in force that the commissioner may take action subject to the approval, sanction, consent or concurrence of a standing committee, the committee may, by resolution in writing, authorize him to take action in anticipation of its approval, sanction, consent or concurrence subject to such conditions (if any) as may be specified in such resolution.

(2) Whenever the commissioner, in pursuance of such resolution, takes any action in anticipation of the approval, sanction, consent or concurrence of a standing committee, he shall forthwith inform the committee of the action so taken.

The Corporation.

Functions of corporation.

23. (1) Subject to the provisions of this Act, the municipal government of the city shall vest in the corporation.[1]

[2] * * * *

(3) Without prejudice to the generality of sub-section (1), it shall be the duty of the corporation to consider all periodical statements of receipts and disbursements and all progress reports, and pass such resolutions thereon as it thinks fit.

Obligation laid on remaining municipal authorities to carry out resolutions of corporation.

24. The standing committees and the commissioner shall be bound to give effect to every resolution of the corporation unless such resolution is cancelled in whole or in part under section 47 of the Act.

1. Certain words omitted by Act XXVI of 1951.
2. Sub-section (2) omitted by Act XXVI of 1951.

Duties and powers of individual councillors and aldermen.

25. (1) Any councillor or alderman may draw the attention of the proper authority to any neglect in the execution of municipal work, to any waste of municipal property, or to the wants of any locality, and may suggest any improvements which he considers desirable.

(2) Every councillor or alderman shall have the right to interpellate the mayor on matters connected with the municipal administration subject to such regulations as may be framed by the corporation.

(3) Every councillor or alderman shall have access during office hours to the records of the corporation after giving due notice to the commissioner, provided that the commissioner may for reasons given in writing forbid such access. The councillor or alderman may appeal against such order to the mayor whose decision shall be final.

Mayor, deputy mayor, councillor or alderman not to receive remuneration.

26. [1](1) Neither the mayor nor the deputy mayor, nor any councillor or alderman shall receive or be paid, from the funds at the disposal of or under the control of the corporation, any salary or other remuneration for services rendered by him in any capacity whatsoever.

[2][(2) Without prejudice to the provisions of sub-section (1), the corporation may make provision in the annual budget for serving refreshment at the meetings of the corporation and the standing committees.]

Requisitions by corporation or a standing committee for commissioner's records.

27. (1) The corporation or a standing committee may at any time require the commissioner—

(*a*) to produce any record, correspondence, plan or other document which is in his possession, or under his control as commissioner;

(*b*) to furnish any return, plan, estimate, statement, account or statistics connected with the municipal administration;

(*c*) to furnish a report by himself or to obtain from any head of department subordinate to him and furnish, with his own remarks thereon, a report upon any subject connected with the municipal administration.

1. Numbered as sub-section (1) by Act XXVI of 1951.
2. Added by Act XXVI of 1951.

(2) The commissioner shall comply with every such requisition unless in his opinion immediate compliance therewith would be prejudicial to the interest of the corporation or of the public, in which case he shall make a declaration in writing to that effect and shall, if required by the corporation or the standing committee, as the case may be, refer the question to the mayor whose decision shall be final.

Corporation's power to call for records of committees.

28. The corporation may at any time call for an extract from the proceedings of a standing committee or of any committee or for any return, statement, account or report connected with any matter with which such committee is empowered to deal; and every such requisition shall be complied with by the standing committees, or other committee, as the case may be.

Appointment of joint committees.

29. (1) The corporation may, and if so required by the Government shall join with one, or more than one, other local authority in constituting a joint committee for any purpose in which they are jointly interested or for any matter for which they are jointly responsible.

(2) A joint committee may include persons who are not members of the local authorities concerned but who may in their opinion possess special qualifications or special interest for serving on such committee:

Provided that the number of such persons shall not exceed one-third of the total number of members of the joint committee.

(3) The constitution of a joint committee shall be by means of regulations which shall not, except in the cases referred to in sub-sections (6) and (7) have effect unless assented to by each of the local authorities concerned.

(4) The regulations shall determine—

(*a*) the total number of members of the joint committee;

(*b*) the number who shall be members of the local authorities concerned and the number who may be outsiders;

(*c*) the persons who shall be members of the joint committee or the manner in which they shall be elected or appointed;

(*d*) the person who shall be chairman of the joint committee or the manner in which he shall be elected or appointed;

(*e*) the term of office of members and chairman;

(*f*) the powers, being powers exercisable by one or more of the local authorities concerned, which may be exercised by the joint committee; and

(*g*) the procedure of the joint committee.

(5) Regulations made under sub-sections (3) and (4) may be varied or revoked, provided that all the local authorities concerned assent to such variation or revocation.

(6) If the Government take action under sub-section (1), they may issue such directions as they think necessary or desirable in respect of all or any of the matters referred to in sub-sections (3) and (4).

(7) If any difference of opinion arises between local authorities under any of the foregoing provisions of this section, it shall be referred to the Government whose decision shall be final.

Provisions common to the Corporation and the Standing Committees.

Election of mayor, deputy mayor and chairman.

30. (1) The corporation shall at its first meeting after the first day of January in each year elect—

(*a*) one of its members to be the mayor; and

(*b*) one of its members other than the mayor to be the deputy mayor.

(2) A deputy mayor on being elected mayor shall cease to be the deputy mayor.

(3) Each standing committee shall at its first meeting after the election referred to in clause (*a*) of sub-section (1) elect one of its members other than the mayor to be its chairman.

Term of office of mayor, deputy mayor and chairman.

31. The mayor, deputy mayor or chairman shall be entitled to hold office from the time of his election and until the election of his successor, provided that in the meantime he does not cease to be a councillor or an alderman.

On the occurrence of any vacancy in the office of mayor, deputy mayor or chairman, the corporation or standing committee, as the case may be, shall at its next meeting elect a successor, who shall be entitled to hold office so long as the person in whose place he is elected would have been entitled to hold it, if the vacancy had not occurred.

Re-eligibility of mayor, deputy mayor and chairman.

32. An outgoing mayor, deputy mayor or chairman is eligible for re-election.

Rules and regulations for proceedings of corporation and standing committees.

33. The corporation and the standing committees shall observe the procedure laid down in Schedule II and may make supplementary regulations, not inconsistent therewith or with other provisions of this Act or any rules made by the Government, for the conduct of their respective proceedings and also for the maintenance of order at their meetings.

Explanation.—Any supplementary regulation made under this section shall, if it is inconsistent with the provisions of any rule made subsequently, become void to the extent of such inconsistency.

Presidency of corporation and standing committees.

34. (1) Every meeting of the corporation shall be presided over by the mayor, in his absence by the deputy mayor, and in the absence of both the mayor and the deputy mayor, by a councillor or alderman chosen by the meeting to preside for the occasion.

(2) Every meeting of a standing committee shall be presided over by its chairman and in his absence by a member thereof chosen by the meeting to preside for the occasion.

(3) The mayor, the deputy mayor or the chairman, as the case may be, shall preserve order and shall decide all points of order and procedure arising at or in connection with meetings. There shall be no discussion on any point of order and the decision of the mayor, deputy mayor or the chairman thereon shall, save as is otherwise expressly provided in this Act, be final.

(4) The deputy mayor, councillor, or alderman presiding at a meeting of the corporation and the member presiding at a meeting of a standing committee shall for that meeting

and during the period that he presides over it, have all the powers and be subject to all the obligations of the mayor or chairman as the case may be.

Commissioner's right to attend and take part in discussion but not to move resolution or to vote.

35. (1) The commissioner shall have the right to attend the meetings of the corporation and of any standing committee and to take part in the discussion but shall not have the right to move any resolution or to vote.

(2) He shall attend any meeting of the corporation or of a standing committee if required to do so by the mayor.

Councillors and aldermen to abstain from taking part in discussion and voting on questions in which they are pecuniarily interested.

36. (1) No councillor or alderman shall vote on, or take part in the discussion of, any question coming up for consideration at a meeting of the corporation or of any standing committee or any committee, if the question is one in which, apart from its general application to the public, he has any direct or indirect pecuniary interest by himself or his partner.

(2) The mayor or chairman may prohibit any councillor or alderman from voting on or partaking in the discussion of any matter in which the councillor or alderman is believed to have such interest, or he may require the councillor or alderman to absent himself during the discussion.

(3) Such councillor or alderman may challenge the decision of the mayor or chairman, who shall thereupon put the question to the meeting. The decision of the meeting shall be final.

(4) If the mayor or chairman is alleged by any councillor or alderman present at the meeting to have any such interest in any matter under discussion, he may, on the motion of such councillor or alderman if carried, be required to absent himself from the meeting during the discussion.

(5) The councillor or alderman concerned shall not be entitled to vote on the question referred to in sub-section (3) and the mayor or chairman concerned shall not be entitled to vote on the motion referred to in sub-section (4).

Explanation.—In this section 'mayor' includes a deputy mayor, councillor or an alderman presiding for the

occasion and 'chairman' includes a member presiding for the occasion at a meeting of a committee.

Resignations.

37. The mayor may resign his office by giving notice in writing to the corporation; the deputy mayor and councillor or alderman other than the mayor and the chairman or any member of a standing committee may resign his office by giving notice in writing to the mayor. Such resignation shall take effect in the case of the mayor from the date on which it is placed before a meeting of the corporation and in any other case from the date on which it is received by the mayor.

Savings of validity of proceedings.

38. (1) No act done, or proceeding taken under this Act shall be questioned merely on the ground—

(*a*) of any vacancy or defect in the constitution of the corporation or of any standing committee, or

(*b*) of any defect or irregularity in such act or proceeding, not affecting the merits of the case.

(2) Every meeting of the corporation or of a standing committee, the minutes of the proceedings of which have been signed as laid down in Schedule II, shall be deemed to have been duly convened and to be free from all defect and irregularity.

The Mayor.

Prerogative of the mayor.

39. (1) The mayor shall have full access to all records of the corporation and may obtain reports from the commissioner on any matter connected with the administration of the corporation.

(2) No official correspondence between the corporation and the Government shall be conducted except through the mayor.

(3) The mayor shall be bound to transmit communications addressed through him by the commissioner to the Government or by the Government to the commissioner. While transmitting communications from the commissioner to the Government, the mayor may make such remarks as he may think necessary.

Mayor to be member of all committees.

40. (1) The mayor shall *ex-officio* be a member of every standing committee and of every other committee constituted under this Act except the taxation appeals committee

but shall not be eligible to be elected as the chairman of any standing committee.

(2) If the mayor was at the time of his election the chairman or an elected member of a standing committee, he shall cease to hold office as such chairman or member.

(3) If a vacancy occurs in the office of the chairman of any standing committee, the mayor shall convene a meeting of that committee for the election of another chairman.

The Deputy Mayor.

Functions of deputy mayor.

41. (1) When the office of mayor is vacant, his functions shall devolve on the deputy mayor until a new mayor is elected.

(2) If the mayor has been continuously absent from the city for more than fifteen days or is incapacitated, his functions shall devolve on the deputy mayor until the mayor returns to the city or recovers from his incapacity, as the case may be.

(3) The mayor may, by an order in writing, delegate any of his functions to the deputy mayor.

Administration Report.

Submission of administration report to Government.

42. (1) As soon as may be after the [1][first day of April] in every year and not later than such date as may be fixed by the Government, the corporation shall submit to the Government, a detailed report of the administration during the preceding year in such form as the Government may direct.

(2) The commissioner shall prepare such report and the corporation shall consider the report and forward the same to the Government with their resolutions thereon, if any.

(3) Copies of the administration report shall be kept for sale at the municipal office.

Powers of the Government.

Government's power to call for records.

43. The Government may at any time require the corporation or the commissioner—

(*a*) to produce any record, correspondence, plan, or other document;

1. Substituted by Act XXVI of 1951.

(*b*) to furnish any return, plan, estimate, statement, account or statistics;

(*c*) to furnish or obtain any report.

Government's power to cause inspection to be made.

44. The Government may depute any officer to inspect or examine any municipal department, office, service, work or thing and to report thereon and any officer so deputed may, for the purposes of such inspection or examination, exercise all the powers conferred by section 43.

Government's powers to direct the taking of action.

45. If, on receipt of any information or report obtained under section 43 or 44, the Government are of opinion—

(*a*) that any duty imposed on any municipal authority by or under this Act has not been performed or has been performed in an imperfect, inefficient or unsuitable manner, or

(*b*) that adequate financial provision has not been made for the performance of any such duty;

the Government may, by an order, direct the corporation or the commissioner within a period to be specified in the order, to make arrangements to their satisfaction for the proper performance of the duty, or to make financial provision to their satisfaction for the performance of the duty, as the case may be:

Provided that, unless in the opinion of the Government the immediate execution of such order is necessary, the Government shall, before making an order under this section, give the corporation an opportunity of showing cause why such order should not be made.

Government's power to appoint a person to take action in default at expense of corporation.

46. (1) If, within the period fixed by an order issued under section 45, any action directed under that section has not been duly taken, the Government may by order—

(*a*) appoint some person to take the action so directed,

(*b*) fix the remuneration to be paid to him, and

(*c*) direct that such remuneration and the cost of taking such action shall be defrayed out of the municipal fund, and if necessary, that any one or more of the taxes authorized by Part III of this Act shall be levied or increased but not so as to exceed any maximum prescribed by that part.

(2) For the purpose of taking the action directed as aforesaid, the person appointed under sub-section (1) shall have power to make such contracts as are necessary, may exercise any of the powers conferred, on any municipal authority by or under this Act and specified in this behalf in the order issued under sub-section (1), and shall be entitled to protection under this Act as if he were a municipal authority.

(3) The Government may, in addition to, or instead of, directing the levy or increase of any of the said taxes, direct by notification that any sum of money which may in their opinion be required for giving effect to their orders be borrowed by debenture and on the security of all or any of the said taxes at such rate of interest and upon such terms as to the time of repayment and otherwise as may be specified in the notification.

(4) The provisions of sections 151 to 162 shall, as far as may be, apply to any loan raised in pursuance of this section.

Submission of copies of proceedings, resolutions and bye-laws to Government.

47. (1) The mayor shall submit to the Government copies of all resolutions and all bye-laws.

Government's power to cancel resolutions and bye laws.

(2) The Government may, at any time by notification,–

(*a*) cancel any resolution in whole or in part[1];

(*b*) repeal wholly or in part, or modify any bye-law:

Provided that before taking any action under this sub-section the Government shall communicate to the corporation the grounds on which they propose to do so, fix a reasonable period for the corporation to show cause against the proposal and consider its explanations and objections, if any [2][and the order of the Government thereon shall be final.]

[3][* * *]

(4) The repeal or modification of any bye-law shall take effect from the date of publication of the notification, if no date is therein specified, and shall not affect anything done, omitted or suffered before such date.

1. Certain words omitted by Act XXVI of 1951.
2. Added by Act XXVI of 1951.
3. Sub-section (3) omitted by Act XXVI of 1951.

(Chapter III—Elections and Appointments of Councillors and Aldermen)

CHAPTER III.

ELECTIONS AND APPOINTMENTS OF COUNCILLORS AND ALDERMEN.

Fifty electoral divisions

48. (1) (*a*) For the purpose of the election of the divisional councillors to fill the fifty general seats referred to in clause (*a*) of sub-section (1) of section 5, the city shall be divided into fifty territorial divisions the boundaries of which shall be fixed by the Government by notification.

(*b*) The Government may, after consulting the corporation, by notification, alter the boundaries of any such division.

(2) (*a*) For the purpose of the election of councillors to fill the seats specially reserved for members of the depressed classes and women under clause (*a*) of sub-section (1) of section 5, the Government may, by notification declare—

(i) in which of the divisions the said seats shall be reserved, and

(ii) for whom such seats are reserved.

(*b*) The Government may after consulting the corporation, by notification, vary any declaration made by them under clause (*a*).

Number of councillors for each division.

49. (1) Except in the case of the divisions notified by the Government under sub-section (2) of section 48 only one councillor shall be elected for each division.

(2) Each of the divisions notified by the Government under sub-section (2) of section 48 shall elect in the manner specified in section 50, two councillors, one of whom shall be a member of the depressed classes, or a woman, as the case may be.

Mode of election.

50. All the voters in a division, irrespective of their sex or the community to which they belong, shall be entitled to vote at an election to any seat in that division, whether reserved or not.

Chapter III—Elections and Appointments of (Councillors and Aldermen)

Mode of election of councillors to labour seats.

51. (1) For the purpose of the election of councillors to the seats specially reserved for labour under clause (*b*) of sub-section (1) of section 5, the Government shall, by notification, constitute in such manner as they think fit two electorates consisting of persons employed in any industry situated in the city, who are members of registered labour associations.

(2) Each of the electorates constituted under sub-section (1) shall elect two councillors.

Publication of electoral roll.

52. (1) For each of the fifty divisions referred to in sub-section (1) of section 48 and for each of the labour electorates referred to in section 51, the commissioner shall prepare and publish annually an electoral roll showing the names of persons qualified to vote, provided that the electoral roll published in any year shall remain in force until the publication of a fresh electoral roll.

(2) No person whose name does not appear in the electoral roll as qualified to vote at a divisional election or at the election to a labour constituency, as the case may be, shall vote at such election.

Personal qualifications to vote at election to general and depressed class seats.

53. (1) Every person of either sex who has attained the age of 21 years in the year preceding that in which the electoral roll is published and who is not otherwise disqualified under this Act shall be included in the electoral roll as qualified to vote at the election for any of the divisions referred to in sub-section (1) of section 48.

(2) No person shall be included in such electoral roll as qualified to vote at such election unless he has resided in such division for one hundred and twenty days in the aggregate in the year preceding that in which the electoral roll is published:

Provided that a person shall not be deemed to be disqualified under this sub-section if he is employed in the city and non-residence in the division for the period aforesaid is due to his absence on leave out of Mysore.

Explanation.—For the purpose of this sub-section no person shall be deemed to reside in more than one division.

(Chapter III—Elections and Appointments of Councillors and Aldermen)

Disqualification of voters.

54. No person who is of unsound mind or a deaf-mute shall be qualified to vote and no person shall be qualified to vote during the period for which he has been declared to be disqualified by a judicial order passed under section 70, and still in force.

Qualification of candidate.

55. (1) No person shall be qualified for election—

(*a*) as a councillor in respect of any of the fifty general divisional seats, unless his name is included in the electoral roll of any of the fifty divisions of the city;

(*b*) as a councillor in respect of any of the divisional seats specially reserved for members of the depressed classes or women unless –

(i) such person is himself a member of any such class or a woman, as the case may be; and

(ii) his or her name is included in the electoral roll of any of the fifty divisions aforesaid.

(*c*) as a councillor in respect of a labour electorate unless his name is included in the electoral roll of any of the labour electorates; and

(*d*) as an alderman, unless his name is included in the electoral roll of any of the fifty divisions referred to in clause (*a*).

(2) No servant of the Government shall be qualified for election or for holding office as a councillor or an alderman:

Provided that this prohibition shall not apply to—

(i) any person appointed as a special councillor under sub-section (3) of section 5; or

(ii) the holder of any office which does not involve both of the following incidents, namely,—

(*a*) that the incumbent is a whole-time servant of the Government, and

(*b*) that he is remunerated by either salary or fees:

Provided further that if any question arises either before or after an election whether any person is or is not disqualified under this sub-section the question shall be referred to the Government whose decision shall be final.

Disqualification of candidates.

56. (1) A person who has been sentenced by a criminal court to transportation or to imprisonment for a period of more than six months for any offence other than an offence of a political character or an offence not involving moral delinquency (such sentence not having been reversed or the offence pardoned) shall be disqualified for election or appointment as a councillor or for election as an alderman while undergoing the sentence and for five years from the date of the expiration of the sentence.

(2) A person shall be disqualified for election or appointment as a councillor or for election as an alderman if such person is at the date of nomination, election or appointment—

(*a*) of unsound mind, a deaf-mute or a leper;

(*b*) an applicant to be adjudicated an insolvent or an undischarged insolvent;

(*c*) directly or indirectly, by himself or his partner, interested in a subsisting contract made with, or any work being done for, the corporation:

Provided that a person shall not be deemed to have any interest in such contract or work by reason only of his having a share or interest in—

(i) any lease, sale or purchase of immovable property or any agreement for the same;

(ii) any agreement for the loan of money or any security for the payment of money only;

(iii) any newspaper in which any advertisement relating to the affairs of the corporation is inserted;

(iv) any company or association, whether incorporated or not, which contracts with the corporation for lighting or supplying with water any part of the city or insuring against fire any property of the corporation;

(v) any company; or

(vi) the sale to the corporation of any articles in which he regularly trades, or the purchase from the corporation of any articles;

(*d*) employed as paid legal practitioner on behalf of the corporation or as legal practitioner against the corporation;

(*e*) an officer or servant holding office under this Act, or an Honorary Magistrate or a Public Prosecutor or Government Pleader; or

(*f*) already either a councillor or an alderman whose term of office as such will not expire before his fresh election or appointment can take effect or has already been elected a councillor or an alderman whose term of office has not yet commenced.

(3) Notwithstanding anything contained in sub-section (1), the Government may direct that such sentence shall not operate as a disqualification.

(4) No person shall be qualified for election or appointment as a councillor or for election as an alderman during the period for which he has been declared to be disqualified by a judicial order passed under section 70, and in force.

Disqualification of councillors and aldermen.

57. (1) Subject to the provisions of section 59, a councillor or alderman shall cease to hold office as such, if he—

(*a*) becomes of unsound mind, a deaf-mute, or a leper;

(*b*) is sentenced by a criminal court to such punishment and for such offence as is described in sub-section (1) of section 56;

(*c*) applies to be adjudicated or is adjudicated an insolvent;

(*d*) subject to the proviso to clause (*c*) of sub-section (2) of section 56, acquires any interest directly or indirectly, by himself or his partner, in any subsisting contract made with, or work being done for, the corporation;

(*e*) is employed as paid legal practitioner on behalf of the corporation or accepts employment as legal practitioner against the corporation;

(*f*) is appointed to any office or post referred to in clause (*e*) of sub-section (2) of section 56;

(*g*) is declared to be disqualified by a judicial order passed under section 70;

(*h*) ceases to reside in the city; or

(*i*) fails to attend the meetings of the corporation for a period of three consecutive months beginning from

the date of the commencement of his term of office or of the last meeting he attended, as the case may be:

Provided that the disqualifications specified in clauses (*h*) and (*i*) shall not apply to any person appointed as a special councillor under sub-section (3) of section 5.

(2) Notwithstanding anything contained in clause (*a*) of sub-section (1) the Government may direct that such sentence shall not operate as a disqualification.

(3) Where a person ceases to be councillor or alderman under clause (*b*) or clause (*g*) of sub-section (1), he shall be restored to office for such portion of the period for which he was elected or appointed as may remain unexpired at the date of such restoration, if and when the sentence or order is annulled on appeal or revision or the disqualification caused by the sentence is removed by an order of the Government and any person elected to fill the vacancy in the interim shall on such restoration vacate office.

(4) In the case of a person who has ceased to be a councillor or an alderman in consequence of failure to attend meetings, the matter shall be reported by the commissioner at the next ordinary meeting and the corporation may at that meeting restore such person to office.

Oath of allegiance to be taken by councillors and aldermen.

58. (1) Notwithstanding anything contained in the Indian Oaths Act, 1873, as in force in Mysore, every person who is elected or appointed to be a councillor or elected as an alderman shall before taking his seat make, at a meeting of the corporation, an oath or affirmation of his allegiance to [1][the constitution] in the following form, namely:—

"I, A. B., having been elected/appointed a councillor/an alderman of this corporation do [1][swear in the name of God / solemnly affirm] that I will bear true faith and allegiance to the constitution of India,] and that I will faithfully discharge the [1][duty] upon which I am about to enter."

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1. Substituted by Act XXVI of 1951.

(2) Any person who having been elected or appointed to be a councillor or elected an alderman, fails to make, within three months of the date on which his term of office commences or at one of the first three meetings held after the said date, whichever is later, the oath or affirmation laid down in sub-section (1) shall cease to hold his office and his seat shall be deemed to have become vacant.

(3) Any person who has been elected or appointed to be a councillor or elected an alderman shall not take his seat at a meeting of the corporation or do any act as such councillor or alderman unless he has made the oath or affirmation as laid down in sub-section (1).

(4) Notwithstanding anything contained in sub-section (3), a mayor or deputy mayor or the chairman or a member of a standing committee, who has not made the oath or affirmation as a councillor or alderman shall be entitled to act as such mayor, deputy mayor, chairman, or member:

Provided that he makes the oath or affirmation and takes his seat at the first meeting of the corporation which he attends within two months after he is elected as a mayor, deputy mayor, chairman or member, as the case may be.

Decision of questions of disqualifications of councillors and aldermen by the District Judge, Bangalore.

59. (1) Whenever it is alleged that any person who has been elected or appointed as a councillor or elected as an alderman is disqualified under section 56 or section 57 or section 58 and such person does not admit the allegation or whenever any councillor or alderman is himself in doubt whether or not he has become disqualified for office, such councillor or alderman or any other councillor or alderman may, and the commissioner, at the request of the corporation or on a direction from the Government, shall, apply to the District Judge, Bangalore Division.

(2) The said District Judge, after making such inquiry as he deems necessary, shall determine whether or not such person is disqualified under section 56 or section 57 or section 58 and his decision shall be final.

(3) Until an application has been made under sub-section (1) and a decision thereon has been obtained such person shall be entitled to act as if he were not disqualified.

(Chapter III—Elections and Appointments of Councillors and Aldermen)

General Rules for Election and Appointment.

Term of office of councillors and aldermen.

60. The term of office of councillors and aldermen shall, save as otherwise expressly provided, be three years beginning and expiring at noon on the first day of January.

Election of divisional councillors.

61. (1) Vacancies arising by efflux of time in the office of divisional councillor shall be filled at ordinary elections, which shall be fixed by the commissioner to take place on such days in the months of November and December immediately preceding the vacancies as he thinks fit.

(2) A casual vacancy in the office of divisional councillor shall be filled at a casual election which shall be fixed by the commissioner to take place as soon as may be after the occurrence of the vacancy:

Provided that no casual election shall be held to fill a vacancy occurring within three months before the ordinary date of retirement and that such vacancy shall be filled at the next ordinary election.

(3) A divisional councillor elected at a casual election shall enter upon office forthwith but shall hold office so long only as the councillor in whose place he is elected would have been entitled to hold office if the vacancy had not occurred.

Procedure on failure of election.

62. (1) If from any cause no councillor is elected at an ordinary election held under section 61, the retiring councillor shall, if willing to serve, be deemed to have been re-elected.

(2) If in any such case, the retiring councillor is not willing to serve, or if at a casual election no councillor is elected, the commissioner shall, without delay, inform the corporation and thereupon the corporation may appoint a qualified person to fill the vacancy, and if the corporation fails within thirty days after receipt of such information to appoint a person as aforesaid, the commissioner shall fix a day for a fresh election.

(3) The term of office of councillor appointed, elected or deemed to have been re-elected under this section shall expire at the time at which it would have expired if he had been elected at ordinary or the casual election, as the case may be.

(Chapter III—Elections and Appointments of Councillors and Aldermen)

Procedure in case of equality of votes.

63. If there is an equality of votes between two or more candidates, the commissioner shall decide by drawing lots which candidate shall be deemed to have been elected.

Election of institutional councillors.

64. (1) Vacancies arising by efflux of time in the office of councillors elected under clauses (*b*) and (*c*) of sub-section (1) of section 5 shall be filled by election not later than the first day of December immediately preceding the vacancies.

(2) A casual vacancy in the office of any such councillor shall be filled by election, as soon as may be, after the occurrence of the vacancy.

(3) A councillor elected in a casual vacancy under sub-section (2) shall enter upon office forthwith, but shall hold office so long only as the councillor in whose place he is elected would have been entitled to hold office if the vacancy had not occurred.

Election of aldermen.

65. (1) Vacancies arising by efflux of time in the office of aldermen shall be filled by election at a meeting of the persons who on the first day of January on which such vacancies will arise will enter upon office as councillors.

Such meeting shall be convened by the mayor and shall be held on such day in the month of December immediately preceding the vacancies, as he may, with the approval of the Government, determine.

(2) A casual vacancy in the office of an alderman shall be filled by election at a meeting of the elected councillors convened by the mayor, as soon as may be, after the occurrence of the vacancy.

(3) An alderman elected at a casual election shall enter upon office forthwith but shall hold office so long only as the alderman in whose place he is elected would have been entitled to hold office if the vacancy had not occurred.

(4) If from any cause any one or more of the aldermen for whose election a meeting is held under sub-section (1) or sub-section (2), are not elected, the mayor shall fix a day for a fresh election.

(5) The term of office of an alderman elected at an election held under sub-section (4) shall expire at the time at which it would have expired if he had been elected at the ordinary or the casual election, as the case may be.

Election of same person for more than one division, institution or body.

66. (1) If any person has been elected—

(*a*) for two seats in a division or for two or more divisions or by two or more labour electorates or by two or more of the bodies referred to in clause (*c*) of sub-section (1) of section 5; or

(*b*) for one or more divisions and by one or more labour electorates or by one or more of the said bodies; or

(*c*) by one or more labour electorates and by one or more of the said bodies; or

(*d*) for one or more divisions, by one or more labour electorates, and by one or more of the said bodies;

he shall, within three days from the date of the last of such elections, intimate to the commissioner, the seat, the division, the labour electorate, or the body for which he chooses to serve.

(2) In default of such intimation, the commissioner shall determine by lot and notify the seat, the division or the labour electorate or body for which such person shall serve.

(3) The said person shall be deemed to have been elected only for the seat or the division or the labour electorate or body so chosen or so notified, as the case may be, and the vacancies thereby arising in the representation of the other seat, divisions, labour electorates or bodies shall be filled by fresh elections.

Notification of elections.

67. All elections of the mayor, deputy mayor and aldermen and all elections of councillors shall be notified in the Official Gazette.

Power of Government to make election rules.

68. (1) The Government may make rules regulating the procedure with regard to elections.

(2) Without prejudice to the generality of sub-section (1) such rules may—

(*a*) provide for the adjudication by the Court of the District Judge, Bangalore Division, of disputes arising out of elections and for an appeal on a point of law to the High Court from the decision of such court; and

(*b*) provide for all matters not expressly provided for in this Act relating to the election of the mayor, the deputy mayor, councillors or aldermen including deposits to be made by candidates standing for election as councillors, and the conditions under which such deposits may be forfeited :

Provided that the deposit required shall not exceed one hundred rupees.

Infringement of secrecy of election.

69. Every polling officer, clerk or other person in attendance at the polling room who, except for purposes authorized by law, communicates to any person any information showing directly or indirectly for which candidate any voter has voted, and every person who, by any improper means procures any such information, shall be punished with imprisonment of either description which may extend to six months or with fine or with both.

Order of disqualification.

70. Every person convicted of an offence punishable under section [1][69] or under Chapter IX-A of the Indian Penal Code as in force in Mysore shall be disqualified from voting or from being elected in any election to which this Act applies or from holding the office of councillor or alderman for such period not exceeding five years from the date of his conviction as the court may, by order, determine.

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1. Substituted by Act XXVI of 1951.

CHAPTER IV.

GENERAL POWERS OF MUNICIPAL AUTHORITIES AS TO PROPERTY, CONTRACTS, ESTABLISHMENT.

Property.

Limitation power to accept property in trust.

71. The corporation may accept trusts relating exclusively to the furtherance of purposes to which the municipal fund may be applied.

Acquisition of property and interests therein.

72. Subject to the provisions of section 79, the commissioner may, for the purposes of this Act, acquire on behalf of the corporation movable or immovable property within or without the city or any interests in such property:

Provided that—

(*a*) the commissioner shall be bound by any resolution of the standing committee fixing terms, rates or maximum prices for a particular case or for any class of cases;

(*b*) the sanction of the standing committee shall be required for the exchange of any immovable property, for the taking of any property on lease for a term exceeding twelve months, or for the acceptance of any gifts or bequest of property burdened by an obligation; and

(*c*) the sanction of the corporation shall be required—

(i) for the acceptance or acquisition of any immovable property if the value of the property which it is proposed to accept, acquire or give in exchange exceeds one thousand rupees;

(ii) for the taking of any property on lease for a term exceeding three years; or

(iii) for the acceptance of any gift or bequest of property burdened by an obligation if the value of such property exceeds one thousand rupees.

Disposal of property and interest therein.

73. (1) Subject to the provisions of section 79, the commissioner may dispose by sale or exchange of any corporation movable property the value of which does not exceed five hundred rupees in each instance, or grant for

any term not exceeding twelve months a lease of any corporation immovable property or a lease or concession of any right of fishing or grazing or of gathering and taking fruit and the like:

Provided that every such disposal, lease or concession made or granted by the commissioner shall be reported to the standing committee within fifteen days.

(2) With the sanction of the standing committee, the commissioner may dispose by sale or exchange of any corporation movable property the value of which does not exceed five thousand rupees in each instance, or grant for any term not exceeding three years a lease of any corporation immovable property or a lease or concession of any such right as aforesaid.

(3) With the sanction of the corporation the commissioner may lease, sell or otherwise dispose of any corporation property, movable or immovable.

(4) The sanction of the standing committee under sub-section (2) or that of the corporation under sub-section (3) may be given either generally or for any class of cases or specially for any particular case.

(5) The commissioner may lend or let out on hire any corporation movable property on such conditions and for such periods as may be specified in regulations made by the standing committee in that behalf.

[1][(6) Notwithstanding anything contained in the foregoing provisions of this section, no property whether movable or immovable exceeding two thousand rupees in value shall be sold otherwise than by public auction and no property movable or immovable of whatever value shall be granted free of cost except with the previous sanction of the Government.]

Procedure for acquisition of immovable property under the Mysore Land Acquisition Act, 1894.

74. Any immovable property which any municipal authority is authorized by this Act to acquire may be acquired under the provisions of the Mysore Land Acquisition Act, 1894, and on payment of the compensation awarded under the said Act in respect of such property and of any other charges incurred in acquiring it, the said property shall vest in the corporation.

1. Added by Act XXVI of 1951.

Objects not provided for by this Act.

75. The Government may with the consent of the corporation transfer to the corporation the management of any institution or the execution of any work not provided for by this Act and it shall thereupon be lawful for the corporation to undertake such management or execution:

Provided that in every such case the funds required for such management or execution shall be placed at the disposal of the corporation by the Government.

Contracts.

Power of corporation to determine whether works shall be executed by contract.

76. The corporation may determine either generally for any class of cases or specially for any particular case whether the commissioner shall execute works by contract or otherwise.

Power of the several authorities to sanction estimates.

77. (1) The commissioner may sanction any estimate, the amount of which does not exceed [1][three thousand rupees].

(2) When the amount of the estimate exceeds [1][three thousand rupees] but does not exceed [1][ten thousand rupees] the sanction of the standing committee shall be required.

[2][(3) Any estimate the amount of which exceeds ten thousand rupees and where the corporation either generally or in any specified case so directs any estimate the amount of which is less than ten thousand rupees shall require the sanction of the corporation].

Works costing more than ten thousand rupees.

78. (1) Where a project is framed for the execution of any work or series of works the entire estimated cost of which exceeds [1][ten thousand rupees]

(*a*) the commissioner shall cause a detailed report to be prepared including such estimates and drawings as may be requisite and the standing committee shall lay the same before the corporation;

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1. Substituted by Act XXVI of 1951.
2. Added by Act XXVI of 1951.

(*b*) the corporation shall consider the report and may reject the project or may approve it either in its entirety or subject to modifications.

(2) (*a*) Where the corporation approves the project, and the entire estimated cost exceeds [1][fifty thousand rupees] the report subject to any modifications as aforesaid, shall be submitted to the Government.

(*b*) The Government may reject the project or may sanction it either in its entirety or subject to modification.

(*c*) The work shall not be commenced until the project has been sanctioned by the Government with or without modification.

(*d*) No material change in the project sanctioned as aforesaid shall be carried into effect without the sanction of the Government.

General provisions regarding contracts.

79. (1) The corporation may enter into and perform all such contracts as it may consider necessary or expedient for carrying into effect the provisions of this Act.

(2) With respect to the making of contracts under or for any purpose of this Act, the following provisions shall have effect, namely,—

(*a*) every contract shall be made on behalf of the corporation by the commissioner;

(*b*) no contract for any purpose which, in accordance with any provision of this Act, the commissioner may not carry out without the sanction of one of the other municipal authorities, shall be made by him unless such sanction has been given;

(*c*) no contract involving an expenditure exceeding [1][three thousand rupees] and not exceeding [1][ten thousand rupees] shall be made by the commissioner unless it has been sanctioned by the standing committee;

(*d*) no contract involving an expenditure exceeding [1][ten thousand rupees] shall be made by the commissioner unless it has been sanctioned by the corporation;

1. Substituted by Act XXVI of 1951.

(*e*) every contract made by the commissioner involving an expenditure exceeding one thousand rupees and not exceeding [1][three thousand rupees] shall be reported to the standing committee within fifteen days after it has been made.

(3) The provisions of sub-section (2) shall apply to any variation of a contract involving an increase of more than ten per cent on the expenditure involved in the original contract.

Mode of making contracts.

80. (1) Every contract entered into by the commissioner on behalf of the corporation shall be entered into in such manner and form as would bind him if it were made on his own behalf and may in like manner and form be varied or discharged :

Provided that—

(*a*) the common seal of the corporation shall be affixed to every contract which, if made between private persons, would require to be under seal ; and

(*b*) every contract for the execution of any work or the supply of any materials or goods which will involve an expenditure exceeding one thousand rupees shall be in writing and shall be sealed with the common seal of the corporation and shall specify—

(i) the work to be done or the materials or goods to be supplied, as the case may be,

(ii) the price to be paid for such work, materials or goods, and

(iii) in the case of a contract for work, the time within which the work or specified portions thereof shall be completed.

(2) The common seal of the corporation shall remain in the custody of the commissioner and shall not be affixed to any contract or other instrument except in the presence of the commissioner or of two members of the standing committee, and the commissioner or the said two members shall sign the contract or instrument in token that the same was sealed in his or their presence.

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1. Substituted by Act XXVI of 1951.

(3) No contract executed otherwise than as provided in this section shall be binding on the corporation.

Invitation of tenders.

81. (1) At least seven days before entering into any contract for the execution of any work or the supply of any materials or goods which will involve an expenditure exceeding two thousand rupees, the commissioner shall give notice by advertisement inviting tenders for such contract:

Provided that the standing committee may at the instance of the commissioner and for reasons which shall be recorded in its proceedings, authorize the commissioner to enter into a contract without inviting tenders.

(2) On receipt of the tenders made in pursuance of the notice given under sub-section (1), the commissioner may, subject to the provisions of section 79, accept any tender which appears to him, upon a view of all the circumstances, to be the most advantageous, but he shall not reject all the tenders without the sanction of the standing committee.

Saving of certain irregularities.

82. When work is given on contract at unit rates and the number of units is not precisely determinable, the contract shall not be deemed to contravene the provisions of section 79, section 80 or section 81 merely by reason of the fact that the pecuniary limits therein laid down are eventually exceeded.

Security for performance of contracts.

83. The commissioner shall take sufficient security for the due performance of every contract into which he enters after a tender has been accepted, and may take security for the due performance of any other contract into which he enters under this Act.

Establishment.

The Health Officer, the Engineer, etc.

84. (1) The corporation shall appoint a Health Officer, an Engineer, a Revenue Officer, and such other officers as it may consider necessary who shall be heads of departments working under the commissioner.

The salary and allowances attaching to every such appointment shall be fixed by the corporation subject to

the sanction of the Government, and shall not be varied without the like sanction;

[1]* * * * * *

(2) The said officers shall be whole-time officers of the corporation and shall not undertake any work unconnected with their respective offices without the sanction of the corporation.

Special superior appointments.

85. The corporation may appoint:

(*a*) special health officers for the purpose of making investigations and proposing preventive or remedial measures with reference to the occurrence of any unusual mortality or the prevalence or apprehended outbreak of any dangerous disease within the city;

(*b*) engineers, architects or experts in town improvement or town-planning for the purpose of preparing, executing or supervising any scheme or work undertaken by the corporation;

(*c*) special revenue officers for the purpose of carrying out a periodical revision of assessment, introducing a new tax or discharging any extraordinary duty connected with the revenue administration of the corporation:

Provided that—

(i) no such special office shall be created without the sanction of the Government;

(ii) the period of duration of any such office, the salary, the allowances and the conditions of service attaching thereto shall be fixed by the corporation, subject to the sanction of the Government, save as expressly laid down in section 88, and shall not be varied without the like sanction; and

[1]* * * * *

Time within which vacancy in superior appointment must be filled up.

86. (1) If a vacancy occurs in any office specified in sections 84 and 85 or any new office is created under section 85, the corporation shall within two months appoint some person to hold such office.

(2) If the Government refuse to confirm the appointment so made, the corporation shall make a fresh

1. Proviso omitted by Act XXVI of 1951.

appointment within forty-five days from the receipt of the order refusing confirmation.

(3) In default of any appointment or fresh appointment being made in accordance with sub-section (1) or sub-section (2), as the case may be, the Government may appoint a person to hold the office and such person shall be deemed to have been appointed by the corporation.

(4) Pending an appointment under sub-section (1) or sub-section (2), the corporation may appoint a person to hold the office temporarily and may assign to him such salary as it shall think fit:

Provided always that the salary so assigned shall not exceed the maximum fixed with the sanction of the Government under section 84 or section 85 in respect of the office.

Removal and leave, pensionary and leave contributions of superior officers.

87. (1) Any officer appointed under section 84, section 85 or sub-section (3) of section 86 may be removed from office by the corporation subject to the approval of the Government.

(2) Leave may be granted to any such officer by the commissioner for periods not exceeding one month and by the corporation for longer periods.

(3) If any such officer is a civil officer in the service of the Government, he shall be entitled to leave and other privileges in accordance with the rules and regulations of the branch of Government service to which he belongs and in force for the time being and the corporation shall make such contribution towards his leave allowances, pension and provident fund as may be payable under such rules and regulations by him or on his behalf.

(4) If any such officer is not a civil officer in the service of the Government, his leave and leave allowances, his superannuation or retirement, his gratuity or pension and the proportions of his pensionary or provident fund contributions payable respectively from his salary and from the municipal fund shall be governed by regulations approved by the Government:

Provided that—

(*a*) the amount of any such leave and leave allowances, gratuity or pension shall in no case without the

special sanction of the Government exceed what would be admissible in the case of Government servants of similar standing and status; and

(*b*) the conditions under which such allowances are granted, or any leave, superannuation or retirement is sanctioned, shall not without similar sanction be more favourable than those for the time being prescribed for such Government servants.

Power of Government to appoint special health officers.

88. In the event of the occurrence of any unusual mortality or the prevalence or apprehended outbreak of any dangerous disease within the city, the Government, if they consider immediate action necessary, may, of their own motion appoint a special health officer wholly or partly at the expense of the municipal fund:

Provided that—

(*a*) the duration of the special office shall not exceed six months; and

(*b*) the corporation shall not be bound to pay more than five hundred rupees per mensem on account thereof.

Appointment to corporation establishment.

89. [1](1) Subject to the provisions of sections 84, 85 and 88, appointments to the corporation establishment shall be made—

(*a*) by the corporation if the maximum monthly salary of the office exceeds one hundred rupees;

(*b*) by the commissioner in all other cases.

[2][(2) Any appointment to an office under the corporation under section 84 or section 85 or under this section the maximum monthly salary of which exceeds two hundred and fifty rupees shall be made only with the previous sanction of the Government.]

Establishment schedule.

90. (1) The commissioner shall, from time to time, lay before the standing committee a schedule setting forth the designations and grades of the officers and servants who should in his opinion constitute the corporation establishment, and embodying his proposals with regard to the salaries, fees and allowances payable to them.

1 Numbered as sub-section (1) by Act XXVI of 1951.
2. Added by Act XXVI of 1951.

(2) The standing committee may either approve or amend such schedule as it thinks fit and shall lay it before the corporation with its remarks, if any.

(3) The corporation shall sanction such schedule with or without modifications as it thinks fit and may from time to time amend it at the instance of the commissioner and standing committee:

Provided that no new office shall be created without the sanction of the Government if the maximum monthly salary exceeds one hundred rupees.

Restriction of employment of establishment.

91. No officer or servant shall be entertained on the corporation establishment unless he has been appointed under section 84, section 85, section 86 or section 88, or unless his office and emoluments are included in the schedule sanctioned under section 90.

Commissioner controls corporation establishment.

92. Subject to the provisions of this Act and to the bye-laws and regulations for the time being in force, the commissioner shall prescribe the duties of the corporation establishment and exercise supervision and control over their acts and proceedings and dispose of all questions relating to their conduct, service, pay, allowances, leave, pension and provident fund privileges.

Contributions in respect of Government servants.

93. (1) If an officer or servant serving or having served under the corporation is or has been transferred from or to the service of the Government or is employed partly under the Government and partly by the corporation, the corporation shall make such contribution towards his leave allowances, pension and provident fund as may be required to be made by him or on his behalf under the rules and regulations of the branch of Government service to which he belongs.

(2) Every Government servant employed by the corporation shall be entitled to leave and other privileges in accordance with the rules and regulations of the branch of Government service to which he belongs.

Power of standing committee to frame service regulations.

94. Subject to the provisions of this Act, the standing committee may frame regulations in respect of the corporation establishment—

(*a*) fixing the amount and nature of security to be furnished;

(*b*) prescribing educational or other qualifications;

(*c*) regulating the grant of leave, leave allowances and acting allowances;

(*d*) regulating the grant of pensions and gratuities;

(*e*) establishing and maintaining provident funds and making contribution thereto compulsory;

(*f*) regulating conduct; and

(*g*) generally prescribing conditions of service:

Provided that every regulation so framed shall be subject to confirmation by the corporation and that every regulation framed under clause (*b*) in respect of any officer whose appointment is subject to confirmation by the Government or clause (*d*) or clause (*e*) or clause (*g*) shall also require the sanction of the Government:

Provided also (*i*) that the amount of any leave and leave allowances, gratuity or pension granted under these regulations shall in no case without the special sanction of the Government exceed what would be admissible in the case of Government servants of similar standing and status, and (*ii*) that the conditions under which such allowances are granted or any leave, superannuation or retirement is sanctioned shall not without similar sanction be more favourable than those for the time being prescribed for such Government servants.

Power to punish establishment.

95. (1) Subject to the provisions of section 93, if any officer or servant in the service of the corporation other than an officer appointed under section 84, section 85 or sub-section (3) of section 86 is guilty of any breach of any departmental rules or discipline or of carelessness, neglect of duty or other misconduct, or is unfit, the authority competent to appoint such officer or servant may impose the following penalties on him, namely:—

(*i*) censure;

(*ii*) withholding of increments or promotion, including stoppage at an efficiency bar;

(*iii*) reduction to a lower post or time-scale, or to a lower stage in a time-scale ;

(*iv*) fine ;

(*v*) recovery from pay of the whole or part of any pecuniary loss caused to the corporation ;

(*vi*) suspension ;

(*vii*) removal from the service of the corporation, which does not disqualify from future employment ;

(*viii*) dismissal from the service of the corporation which ordinarily disqualifies from future employment.

(2) Any order passed under sub-section (1) shall be final :

Provided that any officer or servant in receipt of a monthly salary of not less than fifty rupees may appeal to the standing committee against any order of the commissioner reducing, removing or dismissing him or suspending him for a period of more than one month :

Provided further that any officer or servant in receipt of a monthly salary exceeding one hundred rupees may appeal to the Government against an order of dismissal, within a period of one month from the date of the order passed by the standing committee, on appeal from such order of dismissal :

Provided further that no Government servant employed by the corporation shall be dismissed from such employment without the consent of the Government or until three months' notice in writing to that effect shall have been given to the chief controlling authority of the branch of the Government service to which such servant belongs.

(3) Pending a resolution of the corporation the commissioner may suspend any officer appointed by that authority:

Provided always that he shall forthwith report to the corporation the reasons for his action.

96. Save as provided in sections 87 and 93, leave may be granted to the corporation establishment by the commissioner. Power to grant leave to establishment.

PART III.

Taxation and Finance.

CHAPTER V.

TAXATION.

Enumeration of Taxes.

Enumeration of taxes and duties

97. The corporation may levy—

(*a*) a property tax,

(*b*) a profession tax,

(*c*) a tax on carriages and animals,

(*d*) a tax on carts,

(*e*) an octroi on animals or goods or both brought within the octroi limits for consumption or use therein,

and may, with the previous sanction of the Government, levy

[1][(*f*) a toll on vehicles other than motor vehicles paying vehicle tax under the Mysore Motor Vehicles Taxation and Tolls Act, 1951 (Act XII of 1951) entering the Corporation limits;]

[2](*g*) a tax on advertisements,

[2](*h*) a duty on certain transfers of property in the shape of an additional stamp duty,

[3] * * * *

Powers of control of Government.

98. (1) Before the corporation passes any resolution imposing a tax or duty for the first time it shall direct the commissioner to publish a notice in the Official Gazette and in the local newspapers of its intention and fix a reasonable period not being less than one month from the date of publication of such notice in the Official Gazette for submission of objections. The corporation may, after considering the objections, if any, received within the period specified, determine by resolution to levy the tax or duty. Such resolution shall specify the rate at which,

1. Inserted by Act XXVI of 1951.
2. Re-lettered by Act XXVI of 1951.
3. Clause (h) omitted by Act XXVI of 1951.

the date from which and the period of levy, if any, for which such tax or duty shall be levied.

(2) When the corporation shall have determined to levy any tax or duty for the first time or at a new rate, the commissioner shall forthwith publish a notice in the manner laid down in sub-section (1) specifying the date from which, the rate at which and the period of levy, if any, for which such tax or duty shall be levied.

(3) Any resolution abolishing an existing tax or duty or reducing the rate at which any tax or duty is levied shall not be carried into effect without the sanction of the Government, but such sanction shall not be necessary for a resolution reducing the rate at which property tax is levied provided that such reduction does not contravene the proviso to sub-section (2) of section 99.

(4) Where any resolution under this section has taken effect for a particular year, no proposal to alter the rates or the date fixed in such resolution so far as that year is concerned shall be taken into consideration by the corporation without the sanction or a direction from the Government.

THE PROPERTY TAX.

Description and class of property tax.

99. (1) If the corporation by a resolution determines that a property tax shall be levied, such tax shall be levied on all buildings and lands within the city save those exempted by or under this Act or any other law. The property tax may comprise—

(*a*) a tax for general purposes;

(*b*) a water tax and sanitary cess for the purpose of defraying the expenses connected with the water and drainage systems of the city;

(*c*) a lighting tax for the purposes of defraying the expenses connected with the lighting of the city:

Provided that where the water tax and sanitary cess are levied the corporation shall declare what proportion of the tax is levied in respect of water works and the remainder shall be deemed to be levied in respect of drainage works and the proportion so declared shall also be specified in the notice published under sub-section (2) of section 98.

(2) Save as otherwise provided in this Act, these taxes shall be levied at such percentages of the annual value of buildings and lands as may be fixed by the corporation:

Provided that the aggregate of the percentages so fixed shall not in the case of any land or building be less than $12\frac{1}{2}$ per cent or greater than 16 per cent of its annual value.

(3) For the purposes of assessing the property tax the annual value of any building or land shall be determined by the commissioner:

Provided that the annual value of any building or land the tax for which is payable by the commissioner shall be determined by the mayor.

Method of assessment of property tax.

100. (1) Every building shall be assessed together with its site and other adjacent premises occupied as appurtenances thereto unless the owner of the building is a different person from the owner of such site or premises.

(2) The annual value of lands and buildings shall be deemed to be the gross annual rent at which they may at the time of assessment reasonably be expected to let from month to month or from year to year, less a deduction in the case of buildings only of $16\frac{2}{3}$ per cent of such annual rent and the said deduction shall be in lieu of all allowance for repairs or on any other account whatever:

Provided that—

(*a*) in the case of—

(i) any Government or railway building; or

(ii) any building of a class not ordinarily let, the gross annual rent of which cannot in the opinion of the commissioner be estimated;

the annual value of the premises shall be deemed to be six per cent of the total of the estimated market value of the land at the time of assessment and the estimated cost of erecting the building at such time after deducting for depreciation, a reasonable amount which shall in no case be less than ten per-cent of such cost, and

(*b*) machinery and furniture shall be excluded from valuations under this section:

Provided further that where the annual value of any land or building is attributable partly to the use of such land or building or any portion thereof for the display of

any advertisement or advertisements, the annual value of such land or building for the purpose of assessing the property tax thereon shall be ascertained as if, such land, building or portion is not used for the display of such advertisement or advertisements.

General exemptions.

101. The following buildings and lands shall be exempt from the property tax :—

(*a*) places set apart for public worship and either actually so used or used for no other purpose ;

(*b*) choultries for the occupation of which no rent is charged and choultries the rent charged for occupation of which is used exclusively for charitable purposes ;

(*c*) places used for the charitable purpose of sheltering the destitute or animals and orphanages, homes and schools for the deaf and dumb, asylum for the aged and fallen women and such similar institutions run purely on philanthropic lines as are approved by the corporation ;

(*d*) such ancient monuments protected under the Ancient Monuments Preservation Act, 1925, or parts thereof as are not used as residential quarters or public offices ;

(*e*) charitable hospitals and dispensaries but not including residential quarters attached thereto ;

(*f*) such hospitals and dispensaries maintained by railway administrations as may from time to time be notified by the Government, but not including residential quarters attached thereto ;

(*g*) burial and burning grounds included in the list published by the commissioner under section 337 (3) of this Act ;

(*h*) Government lands set apart free for recreation purposes and all such other property of the Government [1] * * * * from which in the opinion of the Government any income could be derived as may from time to time be notified by the Government ;

[2][(*i*) the Palace at Bangalore ;]

[3][(*j*) buildings belonging to the Government or the Government of India ;]

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1. Certain words omitted by Act XXVI of 1951.
2. Substituted by Act 19 of 1954.
3. Inserted by Act XXVI of 1951.

[1](*k*) any building or land the annual value of which is less than thirty-six rupees provided that the owner thereof is not liable to profession-tax or income-tax and provided further no other building or land is owned by him or the aggregate annual value of all the buildings and lands owned by him is less than thirty-six rupees :

Provided that nothing contained in clauses (*a*), (*c*) and (*e*) shall be deemed to exempt from property tax any building or land for which rent is payable by the person or persons using the same for the purposes referred to in the said clauses.

Special exemptions and alternative bases of property tax.

102. The rates of property tax fixed by the corporation may be proportionate to the value of each building or land or may advance in systematic progression with the value of the building or land, but shall in no case decrease as the value of the building or land increases. When a progressive rate has been adopted by the corporation it shall prescribe the principles of classification (as that a certain sum which shall be tax-free shall be deducted from the assessment of each building or land or that the progression shall be from a certain percentage in the lowest to a certain percentage in the highest class) and the precise number and limits of each class :

Provided that—

(*a*) the corporation may, with the sanction of the Government, exempt any local area from the whole or a portion of the water tax and sanitary cess or of the lighting tax on the ground that such area is not deriving any or the full benefit from the water supply and drainage or from the lighting system;

(*b*) in the case of any land which is not appurtenant to any building or which is occupied by or appurtenant to huts the commissioner may assess the land or premises, as the case may be, with reference to extent in lieu of annual value and at such rates as he may himself determine subject always to the following maxima per ground of land measuring two thousand and four hundred square feet—

(i) for the water tax and sanitary cess—three rupees;

1. Re-lettered by Act XXVI of 1951.

(ii) for the lighting tax—one rupee;

(iii) for the tax for general purposes—four rupees.

Property tax a first charge on property and movables.

103. The property tax on buildings and lands shall, subject to the prior payment of the land revenue, if any, due to the Government thereon, be a first charge upon the said buildings or lands and upon the movable property, if any, found within or upon such buildings or lands and belonging to the person liable to such tax.

Property tax when payable.

104. The property tax shall be levied every half-year and shall, save as otherwise expressly provided in Schedule III, be paid by the owner of the assessed premises within fifteen days after the commencement of the half-year.

Vacancy remission.

105. (1) When any building whether ordinarily let or occupied by the owner himself has been vacant and unlet for thirty or more consecutive days in any half-year, the commissioner shall remit so much, not exceeding one-half of such portion of the tax as relates to the building only as is proportionate to the number of days during which the building was vacant and unlet in the half-year.

(2) Every claim for remission under sub-section (1) shall be made during the half-year in respect of which the remission is sought or in the following half-year and not afterwards.

(3) (*a*) No claim for such remission shall be entertained unless the owner of the building or his agent has previously thereto delivered a notice to the commissioner—

(i) that the building is vacant and unlet; or

(ii) that the building will be vacant and unlet from a specified date either in the half-year in which notice is delivered or in the succeeding half-year.

(*b*) The period in respect of which the remission is made shall be calculated—

(i) if remission is sought in respect of the half-year in which notice is delivered, from the date of delivery of the notice or from the date on which the building became vacant and unlet, whichever is later; and

(ii) if remission is sought in respect of the half-year succeeding that in which the notice is delivered, from the commencement of the half-year in respect of which remission is sought or from the date on which the building became vacant and unlet, whichever is later.

(*c*) Every notice under clause (*a*) shall expire with the half-year succeeding that during which it is so delivered, and shall have no effect thereafter.

Obligation of transferor and transferee to give notice of transfer.

106. (1) Whenever the title of any person primarily liable to the payment of the property tax on any premises to or over such premises is transferred, the person whose title is transferred and the person to whom the same shall be transferred shall, within three months after the execution of the instrument of transfer or after its registration if it be registered or after the transfer is effected, if no instrument be executed, give notice of such transfer to the commissioner.

(2) In the event of the death of any person primarily liable as aforesaid, the person to whom the title of the deceased shall be transferred as heir or otherwise shall give notice of such transfer to the commissioner within one year from the death of the deceased.

(3) The notice to be given under this section shall be in such form as the commissioner may direct and the transferee or the person to whom the title passes, as the case may be, shall, if so required, be bound to produce before the commissioner any documents evidencing the transfer or succession.

(4) Every person who makes a transfer as aforesaid without giving such notice to the commissioner shall in addition to any other liability which he may incur through such neglect continue liable for the payment of the property tax assessed on the premises transferred until he gives notice or until the transfer shall have been recorded in the municipal registers, but nothing in this section shall be held to affect—

(*a*) the liability of the transferee for the payment of the said tax, or

(*b*) the prior charge of the corporation under section 103.

(Chapter V—Taxation)

Owner's obligation to give notice of construction or re-construction or demolition of building.

107. (1) (*a*) If any building in the city is constructed or re-constructed, the owner shall give notice thereof to the commissioner within fifteen days from the date of completion or occupation of the building, whichever is earlier.

(*b*) If such date falls within the last two months of a half-year, the owner shall, subject to notice being given under clause (*a*), be entitled to a remission of the whole of the tax or enhanced tax, as the case may be, payable in respect of the building only, for that half-year.

(*c*) If such date falls within the first four months of a half-year, the owner shall, subject to notice being given under clause (*a*), be entitled to a remission of so much, not exceeding a half of the tax or enhanced tax, as the case may be, payable in respect of the building only, for that half-year as is proportionate to the number of days in that half-year preceding such date.

(2) (*a*) If any building in the city is demolished or destroyed, the owner shall, until notice thereof is given to the commissioner, be liable for the payment of the property tax for which he would have been liable had the building not been demolished or destroyed.

(*b*) If such notice is given within the first two months of a half-year, the owner shall be entitled to a remission of the whole of the tax payable in respect of the building only, for that half-year.

(*c*) If such notice is given within the last four months of a half-year, the owner shall be entitled to a remission of so much, not exceeding a half, of the tax payable in respect of the building only, for that half-year as is proportionate to the number of days in that half-year succeeding the demolition or destruction as the case may be.

Remission of tax in areas included or excluded in the middle of half-year.

108. (1) If any area is included in the city, the owner of every building or land in such area shall—

(*a*) if the date of such inclusion falls within the last two months of a half-year, not be liable to pay any property tax in respect thereof for that half-year; and

(*b*) if such date falls within the first four months of a half-year, be entitled to a remission of so much, not exceeding a half of the property tax payable in respect thereof for that half-year, as is proportionate to the number of days in that half-year preceding such date.

(2) If any area is excluded from the city, the owner of every building or land in such area shall be entitled—

(*a*) if the date of such exclusion falls within the first two months of a half-year, to a remission of the whole of the property tax payable in respect thereof for that half-year ; and

(*b*) if such date falls within the last four months of a half-year, to a remission of so much, not exceeding a half of the property tax payable in respect thereof for that half-year as is proportionate to the number of days in that half-year succeeding such date.

(3) No remission shall be granted under sub-section (2) in respect of any building or land unless an application for such remission is made to the commissioner within three months from the date of the exclusion of the area in which the building or land is situated.

Power of commissioner to condone omission to give notice.

109. The commissioner may, at his discretion, condone omissions to give notice under sections 105, 106, 107 or 108 giving his reasons in writing for every such condonation.

Commissioner's power to call for information and to enter upon premises.

110. (1) For the purpose of assessing the property tax, the commissioner may, by notice, call upon the owner or occupier of any building or land to furnish him within thirty days after the service of the notice where the notice is served upon the Government, a railway administration or a company and within fourteen days after such service in other cases, with returns of the rent payable for the building or land, the cost of erecting the building, and the measurements of the land with such and other information as the commissioner may require and every owner or occupier upon whom any such notice is served shall be bound to comply with it and to make a true return to the best of his knowledge or belief.

(2) For the purpose aforesaid the commissioner may enter, inspect, survey and measure any building or land,

after giving twenty-four hours' notice to the owner or occupier.

Profession Tax.

Tax on professions, arts, callings, business and appointments.

111. (1) If the corporation by a resolution determines that a profession tax shall be levied, every person, who after the date specified in the notice published under sub-section (2) of section 98 in any half-year—

(*a*) exercises a profession, art or calling or transacts business or holds any appointment, public or private—

(i) within the city for not less than sixty days in the aggregate; or

(ii) outside the city but who resides in the city for not less than sixty days in the aggregate; or

(*b*) resides in the city for not less than sixty days in the aggregate and is in receipt of any pension or income from investments;

shall pay, in addition to any license fee that may be leviable under this Act, a half-yearly tax, assessed in accordance with the rules in Schedule III, but in no case exceeding rupees two hundred.

Explanation 1.—A person shall be deemed to have exercised a profession, art or calling or held an appointment within the city, if the person has an office or place of employment within the city.

Explanation 2.—A touring officer whose headquarters is within the city shall be liable for the payment of profession tax even though he has not stayed at headquarters for the period specified in this sub-section provided that his connection with the appointment has subsisted for such period.

Explanation 3.—Any amount received by a person in commutation of his pension, or any portion of his pension, shall not be deemed to be a pension within the meaning of this sub-section.

(2) A person shall be chargeable under the class appropriate to his aggregate income from all the sources specified in sub-section (1) as being liable to the tax.

(3) Nothing contained in this section shall be deemed to render a person who resides within the local limits of

any local authority and exercises his profession, art or calling or transacts business or holds any appointment within the limits of any other local authority or authorities, liable to profession tax for more than the higher of the amounts of the tax leviable by any of the local authorities. In such a case the Government shall apportion the tax between the local authorities in such manner as they may deem fit and the decision of the Government shall be final.

Liability of member of firm or undivided family for profession tax.

112. The profession tax leviable from a firm, association or joint Hindu family may be levied from any adult member of that firm, association or family.

Payment when due and notice to pay.

113. (1) The expression "transacts business" in section 111 shall be deemed to include the doing of acts of business of whatever nature, whether isolated or not, such as soliciting, obtaining or transmitting orders, or buying, making, manufacturing, exporting, importing, receiving, transmitting or otherwise dealing with goods.

(2) Where for the purpose of transacting business within the city a person has an office or has an agent or firm to represent him, such person shall be deemed to transact business within the city, whether or not such office, agent or firm has power to make binding contracts on behalf of such person and the person in charge of such office or the agent or firm, as the case may be, shall be liable for the tax payable by such person.

(3) A person otherwise liable to profession tax under section 111, shall not cease to be liable to such tax by reason only of his head office or the place from which his business is controlled being situated outside the city or by reason only of the fact that his transactions are closed outside the city.

(4) If a person proves that he has paid the sum due on account of the profession tax levied under this Act or under the Mysore City Municipalities Act, 1933, or under the Mysore Town Municipalities Act, 1933[1], for the same half-year, to the corporation of the city of Bangalore or any other municipal council in Mysore, such person shall not be liable, by reason merely of change of place of business, exercise of profession, art or calling, appointment

1. Repealed and re-enacted as Mysore Act XXII of 1951.

or residence, to pay to the corporation of the city of Bangalore or any municipal council more than the difference between such sum and the amount to which he is otherwise liable for the profession tax for the half-year under this Act or any of the aforesaid Acts.

(5) If the profession tax due from any person in respect of any half-year is not paid, the commissioner shall cause a notice to be served on such person to pay such tax within fifteen days of the date of such service.

Statements, returns, etc., to be confidential.

114. All statements made, returns furnished or accounts or documents produced in connection with the assessment of profession tax by any person shall be treated as confidential and copies thereof shall not be granted to the public.

Requisition on owner or occupier to furnish list of persons liable to tax.

115. The commissioner may, by notice require the owner or occupier of any building or land and every secretary or manager of a hotel, boarding or lodging house, club, or residential chambers to furnish within a specified time a list in writing containing the names of all persons occupying such building, land, hotel, boarding or lodging house, club or residential chambers and specifying the profession, art, trade or calling or appointment of every such person and the rent, if any, paid by him and the period of such occupation.

Requisitions on employers or their representatives to furnish list of persons liable to tax.

116. The commissioner may by notice require any employer or the head or secretary or manager of any public or private office, hotel, boarding house or club, or of a firm or company—

(*a*) to furnish within a specified time a list in writing of the names of all persons employed by such employer or by such office, hotel, boarding house or club, firm or company as officers, servants, agents, suppliers or contractors with a statement of the salary or income of each of such employed persons ; and

(*b*) to furnish particulars in regard to any company of which such employer, head, secretary or manager, as the case may be, is the agent.

Tax on Carriages and Animals.

General Provisions regarding tax on carriages and animals.

117. (1) If the corporation by a resolution determines that a tax on carriages and animals shall be levied, the commissioner shall levy the said tax half-yearly on carriages and animals kept within the city which are of the kinds specified in Part IV of Schedule III.

(2) The rates of the tax shall be determined by the corporation, provided always that they shall not exceed the maxima laid down in Part IV of Schedule III.

Liability to tax according to period for which carriage or animal has been kept.

118. (1) Every person having possession, custody or control of any taxable carriage or animal shall be liable for the full half-yearly tax if the carriage or animal has been kept within the city for an aggregate period of not less than sixty days in the half-year.

(2) If such aggregate period exceeds fifteen days but is less than sixty days, a moiety only of the half-yearly tax shall be leviable.

(3) If such aggregate period does not exceed fifteen days, no tax shall be leviable for the half-year.

(4) Every person having possession, custody or control of any taxable carriage or animal within the city shall, until the contrary is shown, be presumed to have kept the same within the city for sixty days in the half-year.

(5) Notwithstanding anything contained in sub-section (1), no person shall be liable to taxation during any half-year on account of any carriage or animal in respect of which the full tax for the same half-year has already been paid by some other person.

Exemptions.

119. The carriage and animal tax shall not be levied on—

[1] * * * *

(*b*) carriages and animals belonging to the Government or the Government of India;

(*c*) carriages and animals belonging to councillors or aldermen or members of the city police or officers or servants of the corporation employed on out-door duties, provided that the exemption under this clause shall extend only to a carriage or animal required to be kept by any

1. Clause (*a*) of section 119 omitted by Act 19 of 1954.

such councillor, alderman, member, officer or servant for the discharge of his official duties;

(*d*) carriages and animals kept solely for sale by carriage-makers and dealers;

(*e*) carriages which have been under repair or standing at a carriage-maker's during the whole of the half-year;

(*f*) animals which during the whole of the half-year have been kept in any institution for the reception of infirm or diseased animals or which are certified by a veterinary surgeon to have been unfit for use during the whole of the half-year.

Composition.

120. With the sanction of the standing committee or in accordance with regulations framed by that body, the commissioner may compound, for any period not exceeding one year, with any livery stable-keeper or other person keeping carriages and animals for sale or hire, for a certain sum to be paid in lieu of the carriage and animal tax.

Requisition on occupier to furnish statement of persons liable to tax.

121. (1) The commissioner may by notice require the occupier of any premises to furnish him with a statement—

(*a*) showing the name and address of every person who has possession, custody or control of any carriage or animal which is kept in such premises and is liable to the carriage and animal tax;

(*b*) containing a description of every such carriage or animal.

(2) The occupier shall sign the statement and transmit it to the municipal office within one week from the date of his receipt of the notice.

Forms to be sent to and returned by tax payers.

122. (1) The commissioner shall send to every person supposed to have become liable to the payment of the tax on carriages and animals a printed table to be filled up with such information respecting the carriages and animals kept by him as the commissioner considers necessary for the assessment of the tax.

(2) Such table shall be filled up with such information in writing, signed and dated and returned within one week of its receipt to the municipal office by the person to whom it has been sent.

(3) On the expiry of the period of one week referred to in sub-section (2) the commissioner shall cause a notice

to be served on such person requiring him to pay within fifteen days of the date of such service the sum for which in the opinion of the commissioner such person is liable on account of the tax on carriages and animals.

Grant of licence on payment of tax.

123. When any person pays the amount of tax due in respect of any carriage or animal, the commissioner shall grant him a licence to keep such carriage or animal for the period to which the payment relates.

Powe to require number to be affixed to bicycles, etc.

124. (1) The commissioner may direct that a municipal number shall be affixed—

(*a*) to every carriage let out for hire within the city, and

(*b*) to every bicycle and tricycle kept within the city.

(2) The numbers affixed under sub-section (1) shall be registered in the municipal office.

Tax on Carts.

General provisions regarding cart-tax.

125. (1) If the corporation by a resolution determines that a tax shall be levied on carts, the commissioner shall levy the said tax half-yearly at the rate or rates which shall not exceed eight rupees per cart per half-year fixed by the corporation and from the date specified in the notice published under section 98 on all classes of carts kept within the city :

Provided that no person shall be liable to tax during any half-year on account of any cart in respect of which the tax for the same half-year has already been paid by some other person :

Provided further that in the case of single bullock carts the tax shall not exceed four rupees half-yearly :

Provided further that in fixing the said rates, the corporation shall have regard to the extent of damage caused by different classes of carts to the road.

(2) Every owner of any such cart shall register it once in every half-year in the municipal office.

(3) The commissioner may direct that a municipal number shall be affixed to every registered cart.

(4) The commissioner shall notify certain days in every half-year for the registration and numbering of carts and the payment of the tax.

(5) All registrations made and numbers affixed under this section shall be entered in a book to be kept for the purpose at the municipal office.

(6) Such book shall be open to the inspection of any tax-payer at all reasonable times without charge.

Exemptions.

126. Nothing in section 125 shall apply to—

(*a*) gun carriages, ordnance carts or wagons or other such property of the Government or the Government of India, and

(*b*) carts kept solely for sale by cart-makers and dealers.

Power to remit tax on cart kept for less than fifteen days or not used.

127. The commissioner may remit the whole or a portion of the cart-tax in respect of any cart which is shown to his satisfaction to have been kept within the city for an aggregate period not exceeding fifteen days in the half-year or to have been under repair or standing at a cart-maker's during the whole of the half-year.

Power to seize Carriages and Carts not bearing numbers.

Seizure of vehicles not bearing numbers.

128. If a municipal number is not affixed to a carriage or cart in pursuance of a direction issued under section 124 or section 125, as the case may be, the commissioner may at any time seize and detain the vehicle and the animal, if any, by which it is drawn :

Provided that no vehicle other than a bicycle, tricycle or rickshaw shall be seized or detained when actually employed in the conveyance of any passenger or goods.

Procedure after seizure.

129. (1) If a vehicle or animal is detained under section 128 and the owner or other person entitled thereto does not claim the same and pay the tax, if any, due thereon within ten days from the date of seizure, the commissioner may direct that the vehicle or animal shall be sold in public auction and the proceeds of the sale applied to the payment of—

(i) the tax, if any, due on the vehicle or animal sold ;

(ii) such penalty not exceeding the amount of the tax as the commissioner may direct ; and

(iii) the charge incurred in connection with the seizure, detention and sale.

(2) If there is surplus after such payment, the commissioner shall, on demand made within six months from the date of sale, make it over to the owner or other person entitled thereto. If no such demand is made, such surplus shall be forfeited to the corporation.

(3) If the owner of the vehicle or animal or other person entitled thereto claims the same within ten days from the date of seizure or at any time before the sale, it shall be returned to him on payment of—

(i) the tax due thereon;
(ii) such penalty not exceeding the amount of the tax as the commissioner may direct; and
(iii) the charges incurred in connection with the seizure and detention.

Octroi.

Octroi.

130. If the corporation by a resolution determines that an octroi should be levied on animals or goods brought within the octroi limits of the city, such octroi shall be levied on such articles or goods specified in Part V of Schedule III at such rates not exceeding those laid down in the said Part in such manner as may be determined by the corporation.

Power to examine articles liable to octroi.

131. (1) Every person bringing into, or receiving from beyond the octroi limits of the city any article on which octroi is payable shall, when required by an officer authorised in this behalf by the corporation and so far as may be necessary for ascertaining the amount of tax chargeable,

(*a*) permit that officer to inspect, examine and weigh and otherwise deal with the article; and
(*b*) communicate to that officer any information, and exhibit to him any bill, invoice or document of a like nature, which he may possess relating to the article.

Power to search where octroi is leviable.

(2) If any person bringing into, or receiving from beyond the octroi limits of the city any conveyance or package, shall refuse on the demand of an officer authorised by the corporation in this behalf, to permit the officer to inspect the contents of the conveyance or package for the purpose of ascertaining whether it contains any articles in respect of which octroi is payable, the officer may cause the

conveyance or package to be taken without unnecessary delay before a magistrate or such officer of the corporation, as the corporation appoints in this behalf by name or office, who shall cause the inspection to be made in his presence.

Presentation of bills for octroi.

132. (1) Every officer demanding octroi by the authority of the corporation shall tender to every person introducing or receiving any article on which the tax is claimed, a bill specifying the article taxable, the amount claimed, and the rate at which the tax is calculated.

Penalty for evasion of octroi.

(2) If goods passing into the city are liable to the payment of octroi, then every person who, with the intention to defraud the corporation, causes or abets the introduction of, or himself introduces or attempts to introduce within the octroi limits of the city, any such goods upon which payment of the octroi due on such introduction has neither been made nor tendered, shall on conviction by a magistrate be punishable with fine which may extend to ten times the value of such octroi or to fifty rupees whichever may be greater.

Penalty for selling articles liable to octroi without a licence or for being in possession of any such article on which octroi has not been paid.

133. (1) Any person,—

(*a*) selling or keeping for sale without a licence any article liable to octroi and for the sale of which a licence is required to be obtained, or

(*b*) having in his possession any article on which octroi has not been paid but which is liable to octroi and for the sale of which a licence is required to be obtained, shall be liable, on conviction before a magistrate, to a fine not exceeding ten times the octroi due on all the articles so sold or kept for sale, or possessed, or one hundred rupees, whichever may be greater, and

Seizure of articles on which octroi duty has not been paid and arrest of person in possession of such articles.

(2) Any officer of the corporation authorised by the corporation in this behalf, if he has reason to believe that any article on which octroi has not been paid but which is liable to octroi and for the sale of which a licence is required to be obtained is kept or concealed in any premises may, after obtaining the warrant of a magistrate, enter and search at any time such premises and if he finds any such article on which octroi has not been paid, may seize any such article and arrest any person in possession of the same:

Provided that any article or person so seized or arrested shall be produced before a magistrate exercising jurisdiction within the city within twenty-four hours from the time of such seizure or arrest:

Provided also that nothing in this section shall apply to any article liable to octroi and for the sale of which a licence is required to be obtained, if the value of such article does not exceed two hundred rupees in value and if it is kept by any person for the personal use of himself or any member of his family or sold by such person when not required for such use.

Searches and arrests to be governed by the Code of Criminal Procedure, 1904.

(3) The provisions of the Code of Criminal Procedure, 1904, shall, so far as may be, apply to all searches and arrests effected under this section.

Power to seize article on non-payment of octroi

134. (1) In the case of non-payment on demand of any octroi leviable by the corporation, the person appointed to collect such octroi may seize any article on which the octroi is chargeable which is of sufficient value to satisfy the demand, and may detain the same. He shall thereupon give the person in possession of the article seized a list of the property.

Notice of sale.

(2) When any article seized is subject to speedy and natural decay, or when the expense of keeping it together with the amount of the octroi chargeable is likely to exceed its value, the person seizing such article may inform the person in whose possession it was that it will be sold at once, and shall sell it or cause it to be sold accordingly unless the amount of octroi demanded be forthwith paid.

Release of properly on payment.

(3) If at any time before the sale has begun, the person whose property has been so seized tenders at the corporation office the amount of all expenses incurred and of the octroi payable, the commissioner shall forthwith release the property seized.

Sale.

(4) If no such tender is made, the property may be sold and the proceeds of such sale shall be applied in payment of such octroi and the expenses incidental to the seizure, detention and sale.

Power to keep account current with firm or public body in lieu of levying octroi on introduction of goods.

135. The corporation, if it thinks fit, instead of requiring payment of octroi, due from any mercantile firm or public body, to be made at the time when the articles in respect of which it is leviable are introduced within the octroi limits of the city, may at any time direct that an account current shall be kept on behalf of the corporation of octroi so due from any such firm or body as the corporation specifies in this behalf. Every such account shall be settled at intervals not exceeding one month, and such firm or public body shall make such deposit or furnish such security as the corporation or any committee or officer authorised by it in this behalf shall consider sufficient to cover the amount which may at any time be due from such firm or body in respect of such dues. Every amount so due at the expiry of any such interval shall be deemed to be, and shall be recoverable in the same manner as an amount claimed on account of any tax recoverable under this Act.

Tax on Advertisements.

Tax on advertisements.

136. Every person who erects, exhibits, fixes or retains upon or over any land, building, wall, hoarding or structure any advertisement or who displays any advertisement to public view in any manner whatsoever, in any place whether public or private, shall pay on every advertisement which is so erected, exhibited, fixed, retained or displayed to public view, a tax calculated at such rates and in such manner and subject to such exemptions, as the corporation may, with the approval of the Government, by resolution determine :

Provided always that the rates shall be subject to the maxima and minima laid down by the Government in this behalf :

Provided also that no tax shall be levied under this section on any advertisement or a notice—

(*a*) of a public meeting, or

(*b*) of an election to any legislative body or the corporation of the City of Bangalore, or

(*c*) of a candidature in respect of such an election :

Provided further that no such tax shall be levied on any advertisement which is not a sky-sign and which—

(*a*) is exhibited within the window of any building ; or

(*b*) relates to the trade or business carried on within the land or building upon or over which such advertisement is exhibited, or to any sale or letting of such land or building or any effects therein or to any sale, entertainment or meeting to be held upon or in the same; or

(*c*) relates to the name of the land or building, upon or over which the advertisement is exhibited, or to the name of the owner or occupier of such land or building; or

(*d*) relates to the business of any railway; or

(*e*) is exhibited within any railway station or upon any wall or other property of a railway except any portion of the surface of such wall or property fronting any street.

Explanation 1.—The word 'structure' in this section shall include any movable board on wheels used as an advertisement or an advertisement medium.

Explanation 2.—The expression 'sky-sign' shall, in this section, mean any advertisement, supported on or attached to any post, pole, standard, frame-work or other support wholly or in part upon or over any land, building, wall or structure which, or any part of which, sky-sign shall be visible against the sky from some point in any public place and includes all and every part of any such post, pole, standard, frame-work or other support. The expression 'sky-sign' shall also include any balloon, parachute or other similar device employed wholly or in part for the purposes of any advertisement upon or over any land, building or structure or upon or over any public place but shall not include—

(*a*) any flag-staff, pole, van or weather-cock, unless adapted or used wholly or in part for the purpose of any advertisement; or

(*b*) any sign, or any board, frame or other contrivance securely fixed to or on the top of the wall or parapet of any building, or on the cornice or blocking course of any wall, or to the ridge of a roof:

Provided that such board, frame or other contrivance be of one continuous face and not openwork, and do not extend in height more than three feet above any part of the wall, or parapet or ridge to, or against, or on which it is fixed or supported; or

(*c*) any advertisement relating to the name of the land or building, upon or over which the advertisement is

exhibited, or to the name of the owner or occupier of such land or building; or

(*d*) any advertisement relating exclusively to the business of a railway, and placed wholly upon or over any railway, railway station, yard, platform or station approach belonging to a railway, and so placed that it cannot fall into any street or public place; or

(*e*) any notice of land or buildings to be sold, or let, placed upon such land or buildings.

Explanation 3.—'Public place' shall, for the purpose of this section, mean any place which is open to the use and enjoyment of the public, whether it is actually used or enjoyed by the public or not.

Prohibition of advertisements without written permission of commissioner.

137. (1) No advertisement shall, after the levy of the tax under section 136 has been determined upon by the corporation, be erected, exhibited, fixed or retained upon or over any land, building, wall, hoarding or structure within the city or shall be displayed in any manner whatsoever in any place without the written permission of the commissioner.

(2) The commissioner shall not grant such permission if–

(i) the advertisement contravenes any bye-law made by the corporation under clause (31) of section 367; or

(ii) the tax, if any, due in respect of the advertisement has not been paid.

(3) Subject to the provisions of sub-section (2), in the case of an advertisement liable to the advertisement tax, the commissioner shall grant permission for the period to which the payment of the tax relates and no fee shall be charged in respect of such permission:

Provided that the provisions of this section shall not apply to any advertisement erected, exhibited, fixed or retained on the premises of a railway relating to the business of a railway.

Permission of the commissioner to become void in certain cases.

138. The permission granted under section 137 shall become void in the following cases, namely:—

(*a*) if the advertisement contravenes any bye-law made by the corporation under clause (31) of section 367;

(*b*) if any addition to the advertisement be made except for the purpose of making it secure under the direction of the Corporation Engineer;

(*c*) if any material change be made in the advertisement or any part thereof;

(*d*) if the advertisement or any part thereof falls otherwise than through accident;

(*e*) if any addition or alteration be made to, or in the building, wall or structure upon or over which the advertisement is erected, exhibited, fixed or retained, if such addition or alteration involves the disturbance of the advertisement or any part thereof; and

(*f*) if the building, wall or structure upon or over which the advertisement is erected, exhibited, fixed or retained be demolished or destroyed.

Owner or person in occupation to be deemed responsible.

139. Where any advertisement shall be erected, exhibited, fixed or retained upon or over any land, building, wall, hoarding or structure in contravention of the provisions of section 136 or section 137 or after the written permission for the erection, exhibition, fixation or retention thereof for any period shall have expired or become void, the owner or person in occupation of such land, building, wall, hoarding or structure shall be deemed to be the person who has erected, exhibited, fixed or retained such advertisement in such contravention unless he proves that such contravention was committed by a person not in his employment or under his control or was committed without his connivance.

Removal of unauthorised advertisements.

140. If any advertisement be erected, exhibited, fixed or retained contrary to the provisions of section 136 or section 137 or after the written permission for the erection, exhibition, fixation or retention thereof for any period shall have expired or become void, the commissioner may, by notice in writing, require the owner or occupier of the land, building, wall, hoarding or structure upon or over which the same is erected, exhibited, fixed or retained to take down or remove such advertisement or may enter any building, land or property and have the advertisement removed.

(*Chapter V—Taxation*)

Collection of tax on advertisements.

141. The commissioner may farm out the collection of any tax on advertisements leviable under section 136 for any period not exceeding one year at a time on such terms and conditions as may be provided for by bye-laws made under section 367.

Duty on Transfer of Property.

Method of assessments of duty on transfers of property.

142. The duty on transfers of property shall be levied in the form of a surcharge on the duty imposed by the Mysore Stamp Act, 1900, [1][on all instruments of transfer of immovable property by sale, gift or mortgage] of immovable property situated within the limits of the City which may be executed after the commencement of this Act at a rate not exceeding two per cent, as the case may be, the amount of the consideration, or the value of the property, as set forth in the instrument:

Provided that no such duty shall be levied in respect of instruments of [1][sale, gift or mortgage] where the amount of the consideration or the value of the property does not exceed Rs. 5,000.

Provisions applicable on the introduction of transfer duty.

143. On the introduction of the transfer duty—

(*a*) Section 27 of the Mysore Stamp Act, 1900, shall be read as if it specifically required the particulars to be set forth separately in respect of property situated within and without the city.

(*b*) Section 64 of the same Act shall be read as if it referred to the corporation as well as the Government.

Power to make rules regarding assessment and collection of transfer duty.

144. The Government may make rules not inconsistent with this Act for regulating the collection of the duty, the payment thereof to the corporation and the deduction of any expenses incurred by the Government in the collection thereof.

General Provisions.

Power to assess in case of escape from assessment.

145. Notwithstanding anything to the contrary contained in this Act or the rules made thereunder, if for any reason any person liable to pay any of the taxes or fees leviable under this chapter has escaped assessment in any half-year or year, the commissioner may, at any time within three years from the date on which such person should have

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been assessed, serve on such person a notice assessing him to the tax or fee due and demanding payment thereof within fifteen days from the date of such service; and the provisions of this Act and the rules made thereunder shall, so far as may be, apply as if the assessment was made in the half-year or year to which the tax or fee relates.

Rules in Schedule III.

146. The rules and tables embodied in Schedule III shall be read as part of this chapter.

CHAPTER VI.

FINANCE.

The Municipal Fund.

Municipal fund. Definition of

147. All moneys received by the corporation shall constitute a fund which shall be called the municipal fund and shall be applied and disposed of in accordance with the provisions of this Act or other laws, for the time being in force.

Audit of accounts.

148. The Government shall appoint auditors of the accounts of receipt and expenditure of the municipal fund. Such auditors shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code as in force in Mysore.

Financial rules.

149. With regard to the deposit, investment and expenditure of the municipal fund and the audit of the municipal accounts the rules in Schedule IV shall be observed.

Contributions to expenditure by other local authorities.

150. (1) If the expenditure incurred by the Government or by any local authority in Mysore for any purpose authorised by or under Schedule IV is such as to benefit the inhabitants of the city, the corporation may make a contribution towards such expenditure.

(2) The Government may direct the corporation to show cause, within a period fixed by the Government in this behalf and not being less than one month after receipt of the order containing the direction, why any contribution described in sub-section (1) should not be made.

(3) If the corporation fails to show cause within the said period to the satisfaction of the Government, the Government may direct it to make such contribution as they shall name and it shall be paid accordingly.

LOANS.

151. (1) The corporation may, in pursuance of any resolution passed at a special meeting, borrow by way of debenture or otherwise on the security of all or any of the taxes, duties, fees and dues authorized by or under this Act, any sums of money which may be required— **Power to corporation to borrow money.**

(*a*) for the construction of works,
(*b*) for the acquisition of lands and buildings, or
(*c*) for slum clearance and construction of tenements,
(*d*) to pay off any debt due to the Government, or
(*e*) to repay a loan previously raised under this Act or other Act or law previously in force:

Provided that—

(i) no loan shall be raised without the previous sanction of the Government, and

(ii) the amount of the loan, the rate of interest and the terms including the date of floatation, the time and method of repayment and the like shall be subject to the approval of the Government.

(2) When any sum of money has been borrowed under sub-section (1)—

(*a*) no portion thereof shall without the previous sanction of the Government be applied to any purpose, other than that for which it was borrowed, and

(*b*) no portion of any sum of money borrowed under clause (*a*) or clause (*c*) of sub-section (1) shall be applied to the payment of salaries or allowances to any municipal officers or servants other than those exclusively employed upon the works for the construction of which the money was borrowed.

152. The time for the repayment of any money borrowed under section 151 shall in no case exceed sixty years, and the time for the repayment of any money borrowed for the purpose of discharging any previous loan shall not, except with the express sanction of the Government, extend **Time for re-payment of money borrowed under section 146.**

beyond the unexpired portion of the period for which such previous loan was sanctioned.

Limit of borrowing powers

153. Notwithstanding anything hereinbefore contained, the borrowing powers of the corporation shall be limited so that the sum payable annually for interest and for the maintenance of the sinking funds as hereinafter provided, and for interest and repayment of any sums borrowed otherwise shall not, except with the express sanction of the Government, exceed ten per cent of the annual value of buildings and lands as determined under Chapter V.

Form and effect of debentures.

154. All debentures issued under this chapter shall be in such form as the corporation, with the previous sanction of the Government, may determine, and shall be transferable in such manner as shall be therein expressed; and the right to sue in respect of the moneys secured by any of such debentures shall vest in the holders thereof for the time being without any preference by reason of some such debentures being prior in date to others.

Payment to survivors of joint payees.

155. When any debenture or security issued under this Act is payable to two or more persons jointly, and either or any of them dies, then, notwithstanding anything in section 45 of the Indian Contract Act, 1872, as in force in Mysore, the debenture or security shall be payable to the survivor or survivors of such persons:

Provided that nothing in this section shall affect any claim by the representative of a deceased person against such survivor or survivors.

Receipt by joint holder for interest or dividend

156. When two or more persons are joint holders of any debenture or security issued under this Act, any one of such persons may give an effectual receipt for any interest or dividend payable in respect of such debenture or security, unless notice to the contrary has been given to the corporation by any other of such persons.

Maintenance and investment of sinking funds.

157. (1) The corporation shall maintain sinking funds for the repayment of money borrowed on debentures issued and shall pay by quarterly instalments into such sinking funds such sum as will be sufficient for the repayment within the period fixed for the loan of all moneys borrowed on debentures issued.

(2) All money paid into the sinking funds shall, as soon as possible, be invested by the commissioner in—

(*a*) securities of the Government or the Government of India, or

(*b*) securities guaranteed by the Government and shall be invested in the joint names of the (Secretary to the Government, Finance Department and the Comptroller to the Government), to be held by them as trustees for the purpose of repaying at due date the debentures issued by the corporation. Every such investment shall be reported by the commissioner to the corporation within fifteen days.

(3) All dividends and other sums received in respect of any such investment shall, as soon as possible after receipt, be paid into the sinking funds and invested in the manner laid down in sub-section (2).

(4) When any part of a sinking fund is invested in municipal debentures, or is applied in paying off any part of a loan before the period fixed for repayment, the interest which would otherwise have been payable on such debentures or on such part of the loan shall be paid into the sinking fund and invested in the manner laid down in sub-section (2).

(5) Any investment made under this section may, subject to the provisions of sub-section (2), be varied or transposed.

Application of sinking fund.

158. The aforesaid trustees may apply a sinking fund or any part thereof, in or towards the discharge of the loan or part of a loan for which such fund was created, and until such loan or part is wholly discharged shall not apply the same for any other purpose :

Provided that when any loan or parts thereof have been consolidated under section 160, the trustees shall transfer to the sinking fund of the consolidated loan so created such part of the sinking funds of the original loans as may be proportionate to the amount of the original loans incorporated in the consolidated loan.

Annual statement by trustee

159. (1) The aforesaid trustees shall, at the end of every year, submit to the corporation a statement showing—

(*a*) the amount which has been invested during the year under section 157;

(*b*) the date of the last investment made previous to the submission of the statement;

(*c*) the aggregate amount of the securities then in their hands; and

(*d*) the aggregate amount which has up to the date of the statement been applied under section 158 in or towards discharging loans.

(2) Every such statement shall be laid before the corporation and published.

Power of corporation to consolidate loans.

160. (1) Notwithstanding anything to the contrary contained in this chapter, the corporation may consolidate all or any of their loans and for that purpose may invite tenders for a new loan (to be called the "Municipal Consolidated Loan, 19 ") and invite the holders of municipal debentures to exchange their debentures for scrip of such loan.

(2) The terms of any such consolidated loan and the form of its scrip and the rates at which exchange into such consolidated loan shall be permitted shall be subject to the prior approval of the Government.

(3) The period for the extinction of any such consolidated loan shall not, without sanction of the Government, extend beyond the farthest date within which any of the loans to be consolidated would be otherwise repayable.

(4) The corporation shall provide for the repayment of any such consolidated loan by a sinking fund in the manner laid down in section 157 having regard to the amount transferred to such sinking fund under section 158.

Priority of payments for interest and repayment of loans over other payment.

161. All payments due from the corporation for interest on and repayment of loans shall be made in priority to all other payments due from the corporation.

Attachment of Municipal Fund for recovery of money borrowed from Government.

162. (1) If any money borrowed by the corporation from the Government, whether before or after the commencement of this Act, or any interest or costs due in respect thereof, be not repaid according to the conditions of the loan, the Government may attach the municipal fund or any part thereof.

(2) After such attachment, no person except an officer appointed in this behalf by the Government shall in any way deal with the attached fund; but such officer may do all acts in respect thereof which any municipal authority, officer or servant might have done if such attachment had not taken place, and may apply the proceeds in satisfaction of the arrears and of all interest and costs due in respect thereof and of all expenses caused by the attachment and subsequent proceedings :

Provided that no such attachment shall defeat or prejudice any debt for which the fund attached was previously charged in accordance with law; but all such prior charges shall be paid out of the proceeds of the fund before any part of the proceeds is applied to the satisfaction of the debt due to the Government.

Budget.

Estimates of expenditure and income to be prepared annually by the commissioner.

163. The commissioner shall, on or before the [1][fifteenth day of January] each year, prepare and submit to the Standing Committee a budget containing a detailed estimate of income and expenditure for the ensuing year, and, if it is in his opinion necessary or expedient to vary taxation or to raise loans shall submit his proposals in regard thereto.

Budget estimate to be prepared by the Standing Committee on Taxation and Finance.

164. (1) The Standing Committee on Taxation and Finance shall on or as soon as may be after the [1][fifteenth day of January] consider the estimates and proposals of the commissioner and after having obtained proposals, if any of other standing committees, and such further detailed information, if any, as it shall think fit to require from the commissioner and having regard to all the requirements of this Act, shall frame therefrom subject to such modifications and additions therein or thereto as it shall think fit,

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a budget estimate of the income and expenditure of the corporation for the next year.

(2) In such budget estimate, the standing committee shall—

(*a*) provide for the payment, as they fall due of all instalments of principal and interest for which the corporation may be liable on account of loans;

(*b*) allow for a cash balance at the end of the year of not less than one lakh of rupees under General Account—Revenue.

(3) The commissioner shall cause the budget estimate, as finally approved by Standing Committee, to be printed and shall, not later than the [1][first day of February], forward a printed copy thereof to each councillor.

Consideration of budget estimate by the corporation.

165. At a meeting of the corporation which shall be called for some day in the first week of [1][February] the budget estimate prepared by the standing committee shall be laid before the corporation.

Procedure of corporation.

166. The corporation may refer the budget estimate back to the standing committee for further consideration and re-submission within a specified time, or adopt the budget estimate or any revised budget estimate submitted to it, either as it stands, or subject to such alteration as it deems expedient: provided that the budget estimate finally adopted by the corporation shall make adequate and suitable provision for each of the matters referred to in clauses (*a*) and (*b*) of section 164, sub-section (2).

Obligation to pass budget before the beginning of the year.

[1][**167.** (1) The corporation shall finally pass the budget estimate at least three weeks before the beginning of the year to which it relates and shall forthwith submit a copy thereof to the Government.

(2) The Government may sanction the budget in its entirety or subject to such modifications as it thinks fit:

Provided however that if within two months of the date of receipt of the budget, the Government do not

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communicate any orders thereon, the budget shall be deemed to have been sanctioned by the Government.]

Corporation may pass supplemental budget.

168. The corporation may, on the recommendation of the standing committee, from time to time, during any year pass a supplemental budget estimate for the purpose of meeting any special or unforeseen requirements arising during that year, but not so that the estimated cash balance under General Account—Revenue at the close of the year shall be reduced below one lakh of rupees.

Reduction or transfer of budget grants.

169. (1) The standing committee may, if it thinks necessary, at any time during the year—

(*a*) reduce the amount of a budget grant; or

(*b*) transfer and add the amount, or a portion of the amount, of one budget grant to the amount of any other budget grant:

Provided that—

(i) due regard shall be had, when making any such reduction or transfer, to all the requirements of this Act;

(ii) the aggregate sum of the budget grants contained in the budget estimate adopted by the corporation shall not be increased except by the corporation under section 168;

(iii) every such reduction or transfer shall be brought to the notice of the corporation at its next meeting.

(2) If any such reduction or transfer is of an amount exceeding Rs. 500, the corporation may pass with regard thereto such order as it thinks fit, and it shall be incumbent on the standing committee and the commissioner to give effect to the said order.

Re-adjustment of income and expenditure to be made by the corporation during the course of the official year whenever necessary.

170. (1) If it shall at any time during any year appear to the corporation, upon the representation of the standing committee, that, notwithstanding any reduction of budget grants that may have been made under section 169, the income of the municipal fund during the said year will not suffice to meet the expenditure sanctioned in the budget

estimate of the said year and to leave at the close of the year a cash balance of not less than one lakh of rupees under General Account—Revenue, it shall be incumbent on the corporation either to diminish the sanctioned expenditure of the year, so far as it may be possible so to do with due regard to all the requirements of this Act, or to have recourse to supplementary taxation, or to adopt both of these expedients in such measure as may be necessary to secure an estimated cash balance of not less than one lakh of rupees under General Account—Revenue at the close of the year.

(2) Whenever the corporation determines to have recourse to supplementary taxation in any year, it shall do so by increasing for the unexpired portion of the year the rate at which any tax or duty is being levied, subject to the conditions, limitations and restrictions laid down in Chapter V.

(Chapter VII—Water Supply, Lighting and Drainage)

PART IV.

Public Health, Safety and Convenience.

CHAPTER VII.

WATER SUPPLY, LIGHTING AND DRAINAGE.

Public Water-Supply.

Vesting of works in corporation.

171. All public reservoirs, tanks, cisterns, fountains, wells, pumps, pipes, taps, conduits, aqueducts and other works (not vested in the Government) connected with the supply of water to the city whether made at the cost of the corporation or otherwise, and all bridges, buildings, engines, works, materials and other things connected therewith and all land (not being private property or property vested in the Government) adjacent and appertaining to the same, shall vest in the corporation and be subject to its control.

Construction of water works.

172. (1) The corporation may, with the sanction of the Government, construct, lay, or erect filtering tanks, reservoirs, engines, conduits, pipes or other works without the limits of the city for supplying it with water, and may provide tanks, reservoirs, engines, mains, fountains and other conveniences within the said limits for the use of the inhabitants.

(2) The corporation may cause existing works for the supply of water to be maintained and supplied with water or it may close any such works and substitute other such works and may cause them to be maintained and supplied with water.

Provision of gratuitous supply of drinking water.

173. (1) The corporation shall provide a supply of wholesome drinking water within the city and shall erect sufficient stand-pipes, fountains, or other conveniences for the gratuitous supply of water.

(2) The corporation shall, as far as possible, make adequate provision that such supply is continuous throughout the year.

Trespass on water-supply premises.

174. It shall not be lawful for any person except with permission duly obtained to enter on land vested in the

corporation along which a conduit or pipe runs or on any premises connected with the water-supply.

Prohibition of building over water mains.

175. (1) Without the permission of the commissioner no building, wall or other structure shall be newly erected and no street or railway shall be constructed over any municipal water-mains.

(2) If any building, wall or other structure be so erected or any street or railway be so constructed, the commissioner may, with the approval of the standing committee, cause the same to be removed or otherwise dealt with as to him shall appear fit and the expenses thereby incurred shall be paid by the persons offending.

Private Water-Supply.

Control over house-connections.

176. All house-connections, whether within or without the premises to which they belong, with the corporation's water-supply mains shall be under the control of the corporation, but shall be altered, repaired and kept in proper order, at the expense of the owner of the premises to which they belong, or for the use of which they were constructed, and in conformity with bye-laws made in that behalf.

Private water-supply for domestic consumption and use and powers of commissioner to enforce provision of water-supply.

177. (1) The commissioner may on application by the owner or occupier of any building arrange, in accordance with the bye-laws, to supply water thereto for domestic consumption and use:

Provided that the commissioner shall not without the sanction of the standing committee agree to supply water to any building assessed at an annual value of less than sixty rupees.

(2) Whenever it appears to the commissioner that any dwelling house assessed at an annual value of not less than sixty rupees is without a proper supply of water for domestic consumption and use and that such a supply can be furnished from a main not more than one hundred feet distant from any part of such building, the commissioner may by notice require the owner to obtain such supply and to execute all such works as may be necessary for that purpose in accordance with the bye-laws.

(3) It shall not be lawful for the owner of any dwelling house assessed at an annual value of not less than sixty

rupees which may be constructed or re-constructed after the commencement of this Act, to occupy it or cause or permit it to be occupied until he has obtained a certificate from the commissioner that there is provided within or within a reasonable distance of the house such a supply of wholesome water as appears to the commissioner to be sufficient for domestic consumption and use of the inmates of the house.

(4) Where on any land there are two or more superstructures, the annual value of each of which is less than sixty rupees and the owner of the land is not the owner of all the superstructures, the commissioner may, if it appears to him that the superstructures are without a proper supply of water for domestic consumption and use and that such a supply can be furnished from a main not more than one hundred feet distant from any part of any such superstructure, by notice require the owner of the land to obtain such supply.

(5) For all water supplied under this section in excess of a maximum determined by regulations of the standing committee, payment shall be made at such times and under such conditions as may be laid down in such regulations and shall be recoverable in the same manner as the water and drainage tax.

Explanation.—Supply of water for domestic consumption and use shall not be deemed to include a supply—

(*a*) for any trade, manufacture or business,

(*b*) for gardens or for purposes of irrigation,

(*c*) for building purposes,

(*d*) for fountains, swimming baths, public baths or tanks or for any ornamental or mechanical purpose,

(*e*) for animals, where they are kept for sale or hire or for the sale of their produce or any preparation therefrom,

(*f*) for the consumption and use of inmates of hotels, boarding houses and residential clubs and for baths used by such inmates,

(*g*) for the consumption and use of persons resorting to theatres and cinemas, or

(*h*) for washing vehicles where they are kept for sale or hire,

but shall be deemed to include a supply—

(i) for flushing latrines or drains,

(ii) for all baths other than swimming baths or public baths.

Private Water-Supply for non-domestic purposes.

Commissioner's power to supply water for non-domestic purposes at rates fixed by standing committee.

178. (1) The commissioner may, with the sanction of the standing committee, supply water for any purpose other than domestic consumption and use on receiving a written application specifying the purpose for which such supply is required and the quantity likely to be consumed.

(2) For all water supplied under sub-section (1), payment shall be made at such rates, and such conditions shall be imposed, as may be laid down by the standing committee by general or special order and the amount shall be recoverable in the same manner as the property tax.

Supply in special cases.

Supply to local authorities.

179. The corporation may supply any other local authority whether within or without the city, on such terms as to payment and as to the period and conditions of supply as shall be determined by the corporation, subject to appeal in respect of such terms to the Government whose decision shall be final.

Cost of making the connection, etc.

Cost of making house-connection and of meter.

180. (1) Where an owner or occupier applies for a connection for the supply of water, he shall pay the cost of making such connection as well as the cost of the meter, if any, and the charge for fixing it.

(2) Where a connection for the supply of water is made at the instance of the commissioner, he may require the owner or occupier concerned to pay—

(*a*) the cost of making the connection;

(*b*) the cost of the meter, if any, or such rent in respect thereof as may be fixed by the corporation; and

(*c*) the charge for fixing the meter, if any.

(3) Where at the instance of the commissioner a meter is fixed to any connection for the supply of water, he may require the owner or occupier concerned to pay—

(*a*) the cost of the meter or such rent in respect thereof as may be fixed by the corporation; and

(*b*) the charge for fixing the meter.

(4) All sums payable under sub-section (1), sub-section (2) or sub-section (3) shall be recoverable in the same manner as the water and drainage tax.

(5) Where an occupier has paid the cost of a meter or fixing the same, he shall, unless the meter has been fixed as part of a connection for which he has applied, be entitled to recover such cost from the owner and may deduct it from the rent then or thereafter due by him to the owner.

Cutting off Water-Supply.

Power to cut off water-supply.

181. (1) The commissioner may cut off the supply of corporation water from any premises—

(*a*) if the premises are unoccupied;

(*b*) if a meter is not fixed to the service connection of the premises in accordance with the provisions of the bye-laws made by the corporation under section 367;

(*c*) if the owner or occupier neglects to comply with any lawful order or requisition regarding water-supply issued by the commissioner within the period specified therein;

(*d*) if any water-tax or any sum due for water or for the cost of making a connection or the cost or hire of a meter or the cost of carrying out any work or test connected with the water-supply which is chargeable to any person by or under this Act is not paid within fifteen days after a bill for such tax or sum has been presented;

(*e*) if after receipt of a notice from the commissioner requiring him to refrain from so doing, the owner or occupier continues to use the water or to permit it to be used in contravention of any bye-law made under this Act;

(*f*) if the owner or occupier wilfully or negligently damages his meter or any pipe or tap conveying water;

(*g*) if the occupier refuses to admit the commissioner into premises which he proposes to enter for the purpose of executing any work or of placing or removing any apparatus or of making any examination or inquiry in connection with the water-supply or prevents the commissioner doing such work, placing or removing such apparatus or making such examination or inquiry;

(*h*) if any pipes, taps, works or fittings connected with the water-supply are found on examination by the commissioner to be out of repair to such an extent as to cause waste or contamination of water;

(*i*) if the owner or occupier causes pipes, taps, works or fittings connected with the corporation water-supply to be placed, removed, repaired or otherwise interfered with in violation of the bye-laws:

Provided that in cases falling under clause (*f*), (*g*), (*h*) or (*i*) the commissioner shall not take action unless notice of not less than twenty-four hours has been given to the owner or occupier of the premises.

(2) (*a*) The owner and the occupier of the premises shall be jointly and severally liable for the payment of all the sums referred to in clause (*d*) of sub-section (1), except water-tax.

(*b*) The sums referred to in clause (*a*) shall be a charge on the premises.

(3) The expense of cutting off the supply shall be paid by the owner and occupier of the premises jointly and severally.

(4) In cases under clause (*d*) of sub-section (1) as soon as any money for non-payment of which water has been cut off, together with the expense of cutting off the supply, has been paid by the owner or occupier, the commissioner shall cause water to be supplied as before on payment of the cost (if any) of re-connecting the premises with the water-works.

(5) No action taken under this section shall relieve any person from any penalties or liabilities which he may otherwise have incurred.

Non-liability of corporation when supply reduced or not made in certain cases.

182. The corporation shall not be liable to any penalty or damages for cutting off the supply of water or for not supplying water, in the case of unusual drought, other unavoidable cause or accident, or the necessity for relaying or repairing pipes.

Lighting.

Provision of lighting public street, etc.

183. The commissioner shall take measures for lighting in a suitable manner the public streets and public markets and all places of public resort vested in the corporation by electricity, gas, oil or such other illuminant as the corporation may determine.

Public Drainage.

Vesting of drains in corporation.

184. All public drains, pipes and drainage works existing at the time of the coming into operation of this Act or afterwards made at the cost of the corporation or otherwise, and all works, materials and things appertaining thereto shall vest in the corporation.

Maintenance of system of drainage by the corporation.

185. The corporation shall, so far as the means at their disposal permit, provide and maintain a sufficient system of public drains throughout the city.

Private Drainage.

Control over house drains, privies and cess pools.

186. All house-drains whether within or without the premises to which they belong, and all private latrines and cess-pools within the city shall be under the control of the corporation, but shall be altered, repaired and kept in proper order, at the expense of the owner of the premises to which the same belong or for the use of which they were constructed and in conformity with bye-laws framed by the corporation in this behalf.

Connection of house drains with public drains.

187. (1) The commissioner shall, on application by the owner or occupier of any premises or the owner of a private street arrange, in accordance with the bye-laws, for the connection, if practicable, of the applicant's drain with a public drain at the applicant's expense.

(2) If there is a public drain or other place set apart by the corporation for the discharge of drainage within a distance not exceeding one hundred feet of the nearest

point on any premises, the commissioner may by notice direct the owner of the said premises to construct a drain leading therefrom to such drain or place and to execute all such works as may be necessary in accordance with the bye-laws at such owner's expense.

(3) If any premises are in the opinion of the commissioner without sufficient means of effectual drainage, but no part thereof is situated within one hundred feet of a public drain or other place set apart by the corporation for the discharge of drainage, the commissioner may by notice direct the owner of the said premises to construct a closed cess-pool or other sewage disposal plant of such material, dimensions and description in such position and at such level as the commissioner thinks necessary and to construct a drain or drains emptying into such cess-pool and to execute all such works as may be necessary in accordance with the bye-laws.

(4) It shall not be lawful for the owner of any building constructed or re-constructed after the commencement of this Act to occupy it or cause or permit it to be occupied until he has obtained a certificate from the commissioner that the said building is provided with such means of drainage as appear to the commissioner to be sufficient.

Commissioner's power to drain premises in combination.

188. (1) When the commissioner is of opinion that any group or block of premises any part of which is situate within one hundred feet of a public drain, already existing or about to be constructed, may be drained more economically or advantageously in combination than separately the commissioner may, with the approval of the standing committee, cause such group or block of premises to be drained by such method as appears to the commissioner to be best suited therefor and the expenses incurred by the commissioner in so doing shall be paid by the owners in such proportions as the standing committee may think fit and shall be recoverable in the same manner as the property tax.

(2) Not less than fifteen days before any work under this section is commenced, the commissioner shall give written notice to the owners of—

(*a*) the nature of the intended work,

(*b*) the estimated expenses thereof, and

(*c*) the proportion of such expenses payable by each owner.

(3) The owners for the time being of the several premises constituting a group or block drained under sub-section (1) shall be the joint owners of every drain constructed, erected or fixed, or continued for the special use and benefit only of such premises and shall, in the proportion in which it is determined that they are to contribute to the expenses incurred by the commissioner under sub-section (1), be responsible for the expense of maintaining every such drain in good repair and efficient condition.

Commissioner's power to close or limit the use of existing private drains,

189. (1) Where a drain connecting any premises with a public drain or other place set apart by the corporation for the discharge of drainage is sufficient for the effectual drainage thereof and is otherwise unobjectionable, but is not, in the opinion of the commissioner, adopted to the general drainage system of the city, or of the part of the city in which such drain is situated, the commissioner, with the approval of the standing committee may,—

(*a*) subject to the provisions of sub-section (2) close, discontinue or destroy the said drain and do any work necessary for that purpose; or

(*b*) direct that such drain shall, from such date as he fixes in this behalf, be used to sewage only, or for water unpolluted with sewage only, and may construct at the cost of the corporation an entirely distinct drain either for water unpolluted with sewage or for sewage.

(2) No drain may be closed, discontinued or destroyed by the commissioner under clause (*a*) of sub-section (1) except on condition of his providing another drain as effectual for the drainage of the premises and communicating with a public drain or other place aforesaid and the expense of the construction of any drain so provided by the commissioner and of any work done shall be paid by the corporation.

Building, etc., not to be erected without permission over drains.

190. (1) Without the permission of the commissioner no person shall place or construct any fence, building, culvert, pipe, drain, drain-covering or other structure or any street, railway or cable over, under, in or across any

public drain or stop up, divert, obstruct or in any way interefere with any public drain whether it passes through public or private ground.

(2) The commissioner may remove or otherwise deal with anything placed or constructed in contravention of sub-section (1) as he shall think fit, and the cost of so doing shall be recoverable from the owner thereof in the manner provided in section 411.

Construction of culverts by owner or occupier.

191. (1) The commissioner may by notice require the owner or occupier of any building or land adjoining a public street to construct culverts or drain coverings over the side channels or ditches at the entrances to the said building or land.

(2) Such culverts or drain-coverings shall be of such form and size and consist of such materials and be provided with such means of ventilation as may be specified in the said notice, and shall be maintained and kept free from all obstruction at the expense of the said owner or occupier.

Maintenance of troughs and pipes for catching water.

192. The owner or occupier of any building in a public street shall, within fifteen days after receipt of notice in that behalf from the commissioner, put up and henceforward maintain, proper troughs and pipes for catching and carrying the water from the roof and other parts of such building, and for discharging such water in such manner as the commissioner may allow.

Public Latrines.

Provision of public latrines.

193. The corporation shall provide and maintain in proper and convenient places a sufficient number of public latrines and shall cause the same to be kept clean and in proper order.

Licensing of public latrines.

194. (1) The commissioner may license for any period not exceeding one year the provision and maintenance of latrines for public use.

(2) No person shall keep a public latrine without a licence under sub-section (1).

(3) Every licensee of a public latrine shall maintain it clean and in proper order.

(Chapter VII—Water-Supply, Lighting and Drainage)

Private Latrines.

Provision of latrines by owner or occupier.

195. (1) The commissioner may, by notice, require the owner or occupier of any building, within such time and in accordance with such directions as may be specified therein, to provide flush-out or other latrines for the use of the persons employed in or about or occupying such building or alter or remove from an unsuitable to a more suitable place any existing latrine. Such owner or occupier shall keep every such latrine clean and in proper order.

(2) Every owner or occupier of the ground on which any block of huts stands shall, within such time and in accordance with such directions as may be specified in a notice issued by the commissioner, provide flush-out or other latrines for the use of the inhabitants of such block of huts or alter or remove from an unsuitable to a more suitable place any existing latrine and shall keep the same clean and in proper order.

Provision of latrines and urinals for labourers.

196. Every person employing workmen, labourers or other persons exceeding twenty in number shall provide and maintain for the separate use of persons of each sex so employed flush-out or other latrines of such description and number as the commissioner may by notice require, and within such time as may be fixed in the notice and shall keep the same clean and in proper order.

Provision of latrines and urinals for markets, cart-stands, and cattle-stands.

197. The commissioner may by notice require any owner or manager of a market, cart-stand, cattle-stand, choultry, theatre, railway station, or other place of public resort within such time as may be specified in such notice to provide and maintain for the separate use of persons of each sex flush-out or other latrines of such description and number and in such a position as may be specified and to keep the same clean and in proper order.

Latrines to be screened from view.

198. All flush-out or other latrines shall be so constructed as to screen persons using the same from the view of persons passing by or residing in the neighbourhood.

General Powers.

Power to carry wire, pipes, drains, etc., through private property subject to causing as little inconvenience as possible and paying for direct damage.

199. The commissioner may carry any cable, wire, pipe, drain or channel of any kind to establish or maintain any system of drainage, water-supply or lighting, through, across, under or over any road, street or place laid out for a road or street and after giving reasonable notice to the owner or occupier through, across, under, over, or up the side of, any land or building in the city, and may place and maintain posts, poles, standards, brackets or other contrivances to support cables, pipes, channels, wires and lights on any pole or post in the city not vested in the Government and under the control of the Government and may do all acts necessary or expedient for repairing or maintaining any such cable, wire, pipe, drain, channel, post, pole, standard, bracket or other similar contrivance in an effective state for the purpose for which it is intended to be used, or for removing the same :

Provided that such work shall be done so as to cause the least practicable nuisance or inconvenience to any person :

Provided further that the commissioner shall, with the sanction of the standing committee, pay compensation to any person who sustains damage by the exercise of such power.

Prohibition against making connection without permission.

200. (1) No person shall, without the permission of the commissioner, make any connection with any municipal cable, wire, pipe, drain or channel or with the house-connection of any other person.

(2) The commissioner may by notice require any connection made in contravention of sub-section (1) to be demolished, removed, closed, altered or re-made.

Power to require railway level, etc., to be raised or lowered.

201. If the corporation conduct any pipe or drain or other work connected with the water-supply or drainage of the city across a line of railway, they may, with the sanction of the Government and at the cost of the municipal fund, require the railway administration concerned to raise or lower the level thereof;

(*Chapter VII—Water Supply, Lighting and Drainage : Chapter VIII—Scavenging*)

Power of corporation in respect of works outside the city.

202. (1) The corporation shall not undertake new works beyond the limits of the city without the sanction of the Government.

(2) The corporation may, in the execution and for the purposes of any works beyond the limits of the city sanctioned by the Government whether before or after the passing of this Act, exercise all the powers which they may exercise within the city throughout the line of country through which conduits, channels, pipes, lines of posts and wires and the like run, and over any lake or reservoir from which a supply of water for the use of the city is derived, and over all lands at a distance not exceeding one mile beyond the high-water level of any such lake or reservoir, and over any lands used for sewage farms, sewage disposal tanks, filters and other works connected with the drainage of the city.

CHAPTER VIII.

SCAVENGING.

Provision for removal of rubbish and filth.

203. (1) The commissioner shall—

(i) provide or appoint in proper and convenient situations, depots or places for the temporary deposit of rubbish, and filth and for the final disposal of rubbish, filth and carcasses of animals ;

(ii) provide dust-bins for the temporary deposit of rubbish ;

(iii) provide vehicles or other suitable means for the removal of rubbish and carcasses of animals ; and

(iv) provide covered vehicles or vessels for the removal of filth.

(2) The commissioner shall make adequate provision for preventing the depots, places, dust-bins, vehicles and vessels referred to in sub-section (1) from becoming sources of nuisance.

Public notice ordering deposit of rubbish filth by occupier.

204. (1) The commissioner may, with the previous sanction of the standing committee, by public notice, direct that all rubbish and filth accumulating in any premises in any street or quarter of the city specified in the notice

shall be collected by the owner or occupier of such premises, and deposited in a box or basket or other receptacle of the kind specified in such notice to be provided by such owner or occupier and kept at or near the premises.

(2) The commissioner may cause public dust-bins or other convenient receptacles to be provided at suitable intervals and in proper and convenient situation in any street or quarter in respect of which no notice issued under sub-section (1) is for the time being in force, and may by public notice direct that all rubbish and filth accumulating in any premises, the entrance to which is situated within fifty yards of any such receptacle shall be collected by the owner or occupier of such premises and deposited in such receptacle.

Removal of rubbish and filth accumulating in large quantities on premises.

205. When any premises are used for carrying on any manufacture, trade or business or in any way so that rubbish or filth is accumulated in quantities which are, in the opinion of the commissioner, too considerable to be deposited in any of the methods prescribed by a notice issued under section 204, the commissioner may—

(*a*) by notice require the owner or occupier of such premises to collect all rubbish and filth accumulating thereon, and to remove the same at such times, in such carts or receptacles, and by such routes as may be specified in the notice, to a depot or place provided or appointed under section 203; or

(*b*) after giving such owner or occupier notice of his intention, cause all rubbish and filth accumulated in such premises to be removed, and charge the said owner or occupier for such removal such periodical fee as may, with the sanction of the standing committee, be specified in the notice issued under clause (*a*).

Provisions for daily cleaning of streets and removal of rubbish and filth.

206. The commissioner shall provide—

(*a*) for the daily surface-cleanings of all public streets and the removal of the sweepings therefrom, and

(*b*) for the removal of—

(i) the contents of all receptacles and depots and the accumulations at all places provided or appointed

by him under section 203 for the temporary deposit of any of the things specified therein; and

(ii) all things deposited by owners or occupiers of premises in pursuance of any notice issued under section 204.

Rights of property of corporation in things deposited in receptacles.

207. All things deposited in depots or places provided or appointed under section 203 shall be the property of the corporation.

Directions as to removal of rubbish and filth.

208. In cases not provided for by any notice issued under section 205, the commissioner shall, with the sanction of the standing committee, lay down—

(*a*) the hours within which rubbish and filth may be removed, and

(*b*) the kind of cart or other receptacle in which rubbish and filth may be removed, and

(*c*) the route by which such carts or other receptacles shall be taken.

Maintenance of establishment for removal of rubbish and filth.

209. The corporation shall maintain an establishment under the control of the commissioner for the removal of rubbish and filth from latrines which are not connected with a public drain.

Preparation of compost manure from rubbish and filth.

[1][**209-A.** The corporation shall, if so required by the State Government, make provision for the preparation of compost manure from rubbish and filth.]

Prohibition against accumulation of rubbish or filth on premises.

210. (1) No person who is bound by any notice issued under section 204 or section 205, as the case may be, to collect and deposit or remove rubbish or filth accumulating on any premises shall allow the same to accumulate for more than twenty-four hours.

Prohibition against irregular methods of depositing rubbish or filth.

(2) No person shall deposit any rubbish or filth otherwise than as provided in a notice issued under section 204 or section 205 as the case may be.

1. Inserted by Act XVII of 1950.

Prohibition of improper disposal of carcasses, rubbish and filth.

(3) No person shall, after due provision has been made under sections 203 and 206 for the deposit and removal of the same—

(*a*) deposit the carcasses of animals, rubbish or filth in any street or on the verandah of any building or on any unoccupied ground alongside any street or on any public quay, jetty or landing place or on the bank of a water course or tank; or

(*b*) deposit filth or carcasses of animals in any dustbin or in any vehicle not intended for the removal of the same; or

(*c*) deposit rubbish in any vehicle or vessel intended for the removal of filth except for the purpose of deodorizing or disinfecting the filth.

Prohibition against keeping rubbish or filth for more than twenty-four hours or in unauthorized place or manner.

(4) No owner or occupier of any premises shall keep or allow to be kept for more than twenty-four hours, or otherwise than in a receptacle approved by the commissioner, any rubbish or filth on such premises or any place belonging thereto or neglect to employ proper means to remove the rubbish or filth from or to cleanse such receptacle and to dispose of such rubbish or filth in the manner directed by the commissioner, or fail to comply with any requisition of the commissioner as to the construction, repair, paving or cleansing of any latrine on or belonging to the premises.

Prohibition against allowing sewage to flow in streets.

(5) No owner or occupier shall allow the water of any sink, drain or latrine or the drainage from any stable or place, or any other filth to run down on, or to, or be put upon, any street, or into any drain in or alongside of any street, except in such manner as shall prevent any avoidable nuisance from any such filth soaking into the walls or ground at the side of the said drain.

Contribution from persons having control over places of pilgrimage, etc.

211. Where a mosque, temple, mutt or any place of religious worship or instruction or any place which is used for holding fairs, festivals or other like purposes in the city or in its neighbourhood, attracts on particular occasions, a large number of persons, the commissioner shall make special arrangements whether permanent or temporary which may be necessary in the interests of public health, safety or convenience and require the trustee or other person

having control over such place to make such recurring or non-recurring contribution to the funds of the corporation as the Government may determine.

CHAPTER IX.

STREETS.

Public Streets.

Vesting of public streets and their appurtenances in corporation.

212. (1) All public streets in the city not reserved under the control of the Government, with the pavements, stones and other materials thereof and all work materials, implements, and other things provided for such streets, all sewers, drains, drainage works, tunnels and culverts whether made at the cost of the municipal fund or otherwise, in, alongside or under any street, whether public or private, and all works, materials, implements and other things appertaining thereto and all trees not being private property growing on public streets or by the side thereof, shall vest in the corporation.

(2) The Government may after consulting the corporation by notification withdraw any such street, sewer, drain, drainage work, tunnel, culvert or tree from the control of the corporation.

Maintenance and repair of streets.

213. The corporation shall cause the public streets to be maintained and repaired and may make all improvements thereto which are necessary or expedient for the public safety or convenience.

Powers of authorities in regard to streets.

214. (1) The commissioner may, subject always to such sanction as may be required under Chapter IV—

(*a*) lay out and make new public streets;

(*b*) construct bridges and sub-ways;

(*c*) turn, divert, or with the special sanction of the corporation and the Government, permanently close any public street or part thereof;

(*d*) widen, open, extend or otherwise improve any public street.

(2) Reasonable compensation shall be paid to the owners and occupiers, of any land or buildings which are acquired for or affected by any such purposes.

(3) In determining such compensation, allowance shall be made for any benefit accruing to the owner or occupier concerned, from the construction or improvement made by the commissioner.

Power to dispose of permanently closed streets.

215. (1) When any public street is permanently closed under section 214, the corporation may dispose of the site or so much thereof as is no longer required making due compensation to any person injured by such closing.

(2) In determining such compensation, allowance shall be made for any benefit accruing to the same premises or any adjacent premises belonging to the same owner from the construction or improvement of any other public street, at or about the same time that the public street, on account of which the compensation is paid, is closed.

Acquisition of land and buildings for improvement of streets.

216. (1) The commissioner may, subject always to such sanction as may be required under Chapter IV, acquire—

(*a*) any land required for the purpose of widening, opening, extending or otherwise improving any public street, or of making any new public street, and the buildings, if any, standing upon such land ;

(*b*) any land outside the proposed street alignment, with the buildings, if any, standing thereupon which the corporation may consider it expedient to acquire.

(2) Any land or building acquired under sub-section (1), clause (*b*), may be sold, leased or otherwise disposed of, after public advertisement, and any conveyance made for that purpose may comprise such conditions as the standing committee thinks fit as to the removal of the existing building, if any, the description of the new building (if any) to be erected, the period within which the new building (if any) shall be completed and any other similar matters.

(3) The standing committee may require any person to whom any land or building is transferred under sub-section (2) to comply with any conditions comprised in the said conveyance before it places him in possession of the land or building.

Power to prescribe building line and street alignment.

217. The standing committee may—

(*a*) prescribe for any public street, a building line or a street alignment or both a building line and a street alignment;

(*b*) from time to time, but subject in each case to its receiving the authority of the corporation in that behalf, define a fresh line in substitution for any line so defined or for any part thereof, provided that such authority shall not be accorded—

(i) unless, at least one month before the meeting of the corporation at which the matter is decided, public notice of the proposal has been given by the commissioner by advertisement in the local newspapers and in the official Gazette, and also special notice thereof, signed by the commissioner, has been put up in the street or part of the street for which fresh line is proposed to be defined; and

(ii) until the corporation has considered all objections to the said proposal made in writing and delivered at the municipal office not less than three clear days before the day of such meeting.

Restrictions on erection of or addition to buildings within street alignment or building line.

218. (1) No person shall construct any portion of any building within a street alignment defined under section 217, provided, however, that the commissioner may in his discretion permit additions to a building to be made with a street alignment, if such additions merely add to the height and rest upon an existing building or wall, upon the owner of the building executing an agreement binding himself and his successors in interest—

(*a*) not to claim compensation in the event of the commissioner at any time thereafter calling upon him or such successors to remove any building erected or added to in pursuance of such permission or any portion thereof, and

(*b*) to pay the expenses of such removal :

Provided that the commissioner shall, in every case in which he gives permission, report his reasons, in writing, to the standing committee.

If the commissioner refuses to grant permission to erect or add to any building on the ground that the proposed site falls wholly or in part within a street alignment prescribed under section 217 and if such site or the portion thereof which falls within such alignment be not acquired on behalf of the corporation within one year after the date of such refusal, the corporation shall pay reasonable compensation to the owner of the site.

(2) No person shall erect or add to any building between a street alignment and a building line defined under section 217 except with the permission of the commissioner, who may when granting permission impose such conditions as the standing committee may lay down for such cases.

Setting back projecting buildings or walls.

219. (1) When any building or part thereof abutting on a public street is within a street alignment defined under section 217, the commissioner may, whenever it is proposed—

(*a*) to rebuild such building or take it down to an extent exceeding one-half thereof above the ground level, such half to be measured in cubic feet; or

(*b*) to remove, re-construct or make any addition to any portion of such building which is within the street alignment; in the order which he issues concerning the re-building, alteration or repair of such building, require such building to be set back to the street alignment.

(2) When any building or any part thereof within the street alignment falls down or is burnt down or is, whether by order of the commissioner or otherwise, taken down, the commissioner may forthwith take possession on behalf of the corporation of the portion of land within the street alignment thereof occupied by the said building and, if necessary, clear it.

(3) Land acquired under this section shall be deemed a part of the public street and shall vest in the corporation.

(4) When any building is set back in pursuance of any requisition made under sub-section (1), or when the commissioner takes possession of any land under sub-section (2), the corporation shall forthwith make full compensation to the owner for any direct damage which he may sustain thereby.

Explanation:—The expression 'direct damage' as used in sub-section (4) with reference to land means the market value of the land taken and the depreciation, if any, in the ordinary market value of the rest of the land resulting from the area being reduced in size; but does not include damage due to the prospective loss of any particular use to which the owner may allege that he intended to put the land, although such use may be injuriously affected by the reduction of site.

Setting forward buildings to improve line of street.

220. The commissioner may, upon such terms as he thinks fit, allow any building to be set forward for the purpose of improving the line of a public street and may, with the sanction of the standing committee, by notice require any building to be so set forward in the case of reconstruction thereof or of a new construction.

Explanation:—For the purpose of this section a wall separating any premises from a public street shall be deemed to be a building; and it shall be deemed a sufficient compliance with permission or requisition to set forward a building to the street alignment if a wall of such material and dimensions as are approved by the commissioner is erected along the said line.

Projected streets.

221. (1) The standing committee may prepare schemes and plans of proposed public streets, showing the direction of such streets, the street alignment and building line on each side of them, their intended width and such other details as may appear desirable.

(2) The width of such proposed streets shall ordinarily not be less than forty feet, or in any area covered by huts, twenty feet.

(3) When any plan has been prepared under sub-section (1), the provisions of section 219 shall apply to all buildings, so far as they stand across the street alignment of the projected street.

Temporary closure of streets.

222. The commissioner may by an order temporarily close any street to traffic for repair, or in order to carry out any works connected with drainage, water-supply or lighting or any of the purposes specified in schedule III :

Provided that such work shall be completed and such street re-opened to traffic with all reasonable speed.

Protection of appurtenances and materials of streets.

223. It shall not be lawful for any person, without the permission of the commissioner, to displace, take up or make up or make any alteration in the fences, posts, pavement, flags or other materials of any public street.

Power of the corporation to recover expenses caused by extraordinary traffic.

224. When by a certificate of an officer of the Government Public Works Department of a rank not below that of an Executive Engineer it appears to the commissioner that having regard to the average expense of repairing roads in the neighbourhood, extraordinary expenses have been incurred by the corporation in repairing a street by reason of the damage caused by excessive weight passing along the street or extraordinary traffic thereon, or by any process of loading, unloading or depositing excessive weights thereon, the commissioner may recover in the Civil Court, from any person by or in consequence of whose order such damage has been caused, the amount of such expenses as may be proved to the satisfaction of such court to have been incurred by the corporation by reason of the damage arising from such weight or traffic as aforesaid :

Provided that any person from whom expenses are or may be recoverable under this section may enter into an agreement with the corporation for the payment to it of a composition in respect of such weight or traffic and thereupon the persons so paying shall not be subject to any proceedings under this section.

Private Streets.

Owner's obligation to make a street when disposing of land as building sites.

225. If the owner of any land utilizes, sells, leases or otherwise disposes of such land or any portion or portions of the same as sites for the construction of buildings, he shall, save in such cases as the site or sites may abut on an existing public or private street, lay down and make a street or streets or road or roads giving access to the site or sites and connecting with an existing public or private street.

(*Chapter IX—Streets*)

Making of new private streets.

226. (1) Any person intending to lay out or make a new private street must send to the commissioner a written application with plans and sections showing the following particulars, namely :—

(*a*) the intended level, direction and width of the street,

(*b*) the street alignment and the building line, and

(*c*) the arrangements to be made for levelling, paving, metalling, flagging, channelling, sewering, draining, conserving and lighting the street.

(2) The provisions of this Act and of any rules or bye-laws made under it as to the level and width of public streets and the height of buildings abutting thereon shall apply also in the case of streets referred to in sub-section (1); and all the particulars referred to in that sub-section shall be subject to approval by the standing committee.

(3) Within sixty days after the receipt of any application under sub-section (1) the standing committee shall either sanction the making of street on such conditions as it may think fit or disallow it, or ask for further information with respect to it.

(4) Such sanction may be refused—

(i) if the proposed street would conflict with any arrangements which have been made or which are in the opinion of the standing committee likely to be made, for carrying out any general scheme of street improvement,

(ii) if the proposed street does not conform to the provisions of the Act, rules and bye-laws referred to in sub-section (2), or

(iii) if the proposed street is not designed so as to connect at one end with a street which is already open.

(5) No person shall lay out or make any new private street without or otherwise than in conformity with the orders of the standing committee. If further information is asked for, no steps shall be taken to lay out or make the street until orders have been passed upon receipt of such information;

Provided that the passing of such orders shall not in any case be delayed for more than sixty days after the standing committee has received all the information which it considers necessary to enable it to deal finally with the said application.

(6) If the standing committee does not refuse sanction within sixty days from the receipt of the application under sub-section (1) or from the receipt of all the information asked for under sub-section (5), such sanction shall be deemed to have been given and the applicant may proceed to make the street, but not so as to contravene any of the provisions of this Act or the rules or bye-laws made under this Act.

Alteration or demolition of street made in breach of section 222.

227. (1) If any person lays out or makes any street referred to in section 226, without or otherwise than in conformity with the orders of the standing committee, the commissioner may, whether or not the offender be prosecuted under this Act, by notice,—

(*a*) require the offender to show sufficient cause, by a written statement signed by him and sent to the commissioner on or before such day as may be specified in the notice, why such street should not be altered to the satisfaction of the commissioner, or if such alteration be impracticable, why such street should not be demolished, or

(*b*) require the offender to appear before the commissioner either personally or by a duly authorised agent on such day and at such time and place as may be specified in the notice, and show cause as aforesaid.

(2) If any person on whom such notice is served fails to show sufficient cause to the satisfaction of the commissioner why such street should not be so altered or demolished, the commissioner may pass an order directing the alteration or demolition of such street.

Power of commissioner to order work to be carried out or to carry it out himself in default.

228. (1) If any private street or part thereof is not levelled, paved, metalled, flagged, channelled, sewered, drained, conserved, or lighted to the satisfaction of the commissioner, he may by notice require the owners of such street or part and the owners of buildings and lands fronting

or abutting on such street or part including in cases where the owners of the land and of the building thereon are different, the owners both of the land and of the building to carry out any work which in his opinion may be necessary, and within such time as may be specified in such notice.

(2) If such work is not carried out within the time specified in the notice, the commissioner may, if he thinks fit, execute it and the expenses incurred shall be paid by the owner referred to in sub-section (1) in such proportions as may be settled by the commissioner.

Right of owners to require streets to be declared public.

229. If any street has been levelled, paved, metalled, flagged, channelled, sewered, drained, conserved and lighted under the provisions of section 228 such street, shall on the requisition of a majority of the owners referred to in sub-section (1) of that section, be declared a public street.

Encroachments of Streets.

Prohibition against obstructions in streets.

230. No one shall build any wall or erect any fence or other obstruction or projection or make any encroachment in or over any street or any public place the control of which is vested in the corporation except as hereinafter provided.

Prohibition and regulation of doors, ground-floor windows and bars opening outwards.

231. (1) No door, gate, bar or ground-floor window shall, without a licence from the commissioner, be hung or placed so as to open outwards upon any street.

(2) The commissioner may by notice require the owner of such door, gate, bar, or window to alter it so that no part thereof when open shall project over the street.

Removal of encroachments.

232. (1) The commissioner may by notice require the owner or occupier of any premises to remove or alter any projection, encroachment or obstruction (other than a door, gate, bar, or ground-floor window) situated against or in front of such premises and in or over any street or any public place the control of which is vested in the corporation.

(2) If the owner or occupier of the premises proves that any such projection, encroachment or obstruction has existed for a period sufficient under the law of limitation to give him a prescriptive title (or where such period is less

than thirty years, for a period of thirty years), or that it was erected with the consent of any municipal authority duly empowered in that behalf, and that the period, if any, for which the consent is valid has not expired, the corporation shall make reasonable compensation to every person who suffers damage by the removal or alteration of the same.

Power to allow certain projections and erections.

233. (1) The commissioner may grant a licence subject to such conditions and restrictions as he may think fit to the owner or occupier of any premises,—

(*a*) to put up or continue to have verandahs, balconies, sun-shades, weather-frames and the like, to project over a street, or

(*b*) in streets in which the construction of arcades has been sanctioned by the council to put up or continue to have an arcade, or

(*c*) to construct any step or drain-covering necessary for access to the premises.

(2) With the concurrence of the Superintendent of Police, the commissioner may grant a licence subject to such conditions and restrictions as he may think fit, for any temporary construction in any street or in any public place the control of which is vested in the corporation.

(3) No licence shall be granted under sub-section (1), if the projection or construction is likely to be injurious to health or cause public inconvenience or otherwise materially interfere or result in material interference with the use of the road as such.

(4) On the expiry of any period for which a licence has been granted under this section or after due communication of an order of suspension or revocation of such licence the commissioner may, without notice, cause any projection or construction put up under sub-section (1) or (2) to be removed, and the cost of so doing shall be recoverable in the manner provided in section 411 from the person to whom the licence was granted.

Precautions during repair of streets.

234. (1) The commissioner shall, so far as is practicable, during the construction or repair of any street, drain or premises vested in the corporation,—

or abutting on such street or part including in cases where the owners of the land and of the building thereon are different, the owners both of the land and of the building to carry out any work which in his opinion may be necessary, and within such time as may be specified in such notice.

(2) If such work is not carried out within the time specified in the notice, the commissioner may, if he thinks fit, execute it and the expenses incurred shall be paid by the owner referred to in sub-section (1) in such proportions as may be settled by the commissioner.

Right of owners to require streets to be declared public.

229. If any street has been levelled, paved, metalled, flagged, channelled, sewered, drained, conserved and lighted under the provisions of section 228 such street, shall on the requisition of a majority of the owners referred to in sub-section (1) of that section, be declared a public street.

Encroachments of Streets.

Prohibition against obstructions in streets.

230. No one shall build any wall or erect any fence or other obstruction or projection or make any encroachment in or over any street or any public place the control of which is vested in the corporation except as hereinafter provided.

Prohibition and regulation of doors, ground-floor windows and bars opening outwards.

231. (1) No door, gate, bar or ground-floor window shall, without a licence from the commissioner, be hung or placed so as to open outwards upon any street.

(2) The commissioner may by notice require the owner of such door, gate, bar, or window to alter it so that no part thereof when open shall project over the street.

Removal of encroachments.

232. (1) The commissioner may by notice require the owner or occupier of any premises to remove or alter any projection, encroachment or obstruction (other than a door, gate, bar, or ground-floor window) situated against or in front of such premises and in or over any street or any public place the control of which is vested in the corporation.

(2) If the owner or occupier of the premises proves that any such projection, encroachment or obstruction has existed for a period sufficient under the law of limitation to give him a prescriptive title (or where such period is less

(*a*) cause the same to be fenced and guarded,

(*b*) take proper precautions against accident by shoring up and protecting adjoining buildings, and

(*c*) cause such bars, chains or posts to be fixed across or in any street in which any such work is under execution as are necessary in order to prevent the passage of vehicles or animals and avert danger.

(2) The commissioner shall cause such drain, street or premises to be sufficiently lighted or guarded during the night while under construction or repair.

(3) The commissioner shall, with all reasonable speed, cause the said work to be completed, the ground to be filled in, the said drain, street or premises to be repaired and the rubbish occasioned thereby to be removed.

Prohibition against removal of bars and lights.

235. No person shall without lawful authority remove any bar, chain, post, or shoring timber or remove or extinguish any light set up under section 234.

Making holes and causing obstruction.

236. (1) No person shall make a hole or cause any obstruction in any street unless he previously obtains the permission of the commissioner, and complies with such conditions as he may impose.

(2) When such permission is granted, such person shall, at his own expense, cause such hole or obstruction to be sufficiently fenced and enclosed, until the hole or obstruction is filled up or removed and shall cause such hole or obstruction to be sufficiently lighted during the night.

(3) If any obstruction is caused in any street by the fall of structures, trees, or fences, the owner or occupier of the premises concerned shall, within twelve hours of the occurrence of such fall, or within such further period as the commissioner may by written order allow, clear the street of such obstruction.

Licence for work on buildings likely to cause obstruction.

237. If any person intends to construct or demolish any building or to alter or repair the outward part thereof, and if any street or foot-way is likely to be obstructed or rendered inconvenient by means of such work, he shall first obtain a licence from the commissioner in that behalf and shall also—

(*a*) cause the said building to be fenced and guarded,

(*b*) sufficiently light it during the night, and

(*c*) take proper precautions against accidents during such time as the public safety or convenience requires.

Naming Streets and Numbering Buildings.

Naming or numbering of public streets.

238. (1) The corporation shall give names or numbers to new public streets and may, subject to the approval of the Government, alter the name or number of any public street.

(2) The commissioner shall cause to be put up or painted on a conspicuous part of some building, wall, or place, at or near each end, corner or entrance of every public street, the name or number by which it is to be known.

(3) No person shall without lawful authority destroy, pull down or deface any such name or number or put up any name or number different from that put up by order of the commissioner.

Numbering of buildings.

239. (1) The commissioner may cause a number to be affixed to the side or outer door of any building or to some place at the entrance of the enclosure thereof.

(2) No person shall without lawful authority destroy, pull down or deface any such number.

(3) When a number has been affixed under sub-section (1), the owner of the building shall be bound to maintain such number and to replace it if removed or defaced ; and if he fails to do so, the commissioner may by notice require him to replace it.

CHAPTER X.

BUILDING REGULATIONS.

General Powers.

Building rules.

240. (1) With the approval of the Government the corporation may make bye-laws—

(*a*) for the regulation or restriction of the use of sites for buildings, and

(*b*) for the regulation or restriction of building.

(2) Without prejudice to the generality of the power conferred by sub-section (1), clause (*a*), bye-laws made under that clause may provide —

(*a*) that no insanitary or dangerous site shall be used for building, and

(*b*) for the regulation or restriction of the construction of buildings intended for public worship on sites.

(3) Without prejudice to the generality of the power conferred by sub-section (1), clause (*b*), bye-laws made under that clause may provide for the following matters :—

(*a*) information and plans to be submitted together with applications for permission to build ;

(*b*) height of buildings, whether absolute or relative to the width of streets ;

(*c*) level and width of foundation, level of lowest floor and stability of structure ;

(*d*) number and height of storeys composing a building and height of rooms ;

(*e*) provision of sufficient open space, external or internal, and adequate means of ventilation ;

(*f*) provision of means of egress in case of fire ;

(*g*) provision of secondary means of access for the removal of house refuse ;

(*h*) materials and methods of construction of external and party walls, roofs and floors ;

(*i*) position, materials and methods of construction of hearths, smoke escapes, chimneys, stair cases, latrines, drains, cesspools ;

(*j*) paving of yards ;

(*k*) restrictions on the use of inflammable materials in building ;

(*l*) in the case of wells, dimensions of the well, the manner of enclosing it, and if the well is intended for drinking purposes, the means which shall be used to prevent pollution of the water.

(4) No piece of land shall be used as a site for the construction of a building, and no building shall be constructed or re-constructed otherwise than in accordance with the provisions of this Act and of any rules or bye-laws

made thereunder relating to the use of building-sites or the construction or re-construction of buildings.

Power of corporation to regulate future construction of certain classes of buildings in particular streets or localities.

241. (1) The corporation may give public notice of their intention to declare—

(*a*) that, in any streets or portions of streets specified in the notice,

(i) continuous building will be allowed,

(ii) the elevation and construction of the frontage of all buildings thereafter constructed or re-constructed shall, in respect of their architectural features, be such as the standing committee may consider suitable to the locality, or

(*b*) that in any localities, specified in the notice, the construction of only detached buildings will be allowed, or

(*c*) that in any streets, portions of streets or localities specified in the notice, the construction of shops, ware-houses, factories, huts, or buildings of a specified architectural character or buildings destined for particular uses will not be allowed without the special permission of the standing committee.

(2) No objections to any such declaration shall be received after a period of three months from the publication of such notice.

(3) The standing committee shall consider all objections received within the said period and may then confirm the declaration, and, before doing so, may modify it, but not so as to extend its effect.

(4) The commissioner shall publish any declaration so confirmed and it shall take effect from the date of publication.

(5) No person shall, after the date of publication of such declaration, construct or re-construct any building in contravention of any such declaration.

Building at corner of streets.

242. (1) The corporation may require any building intended to be erected at the corner of two streets to be rounded off or displayed off to such height and to such extent otherwise as it may determine, and may acquire such portion of the site at the corner as it may consider necessary for public convenience or amenity.

(2) For any land so acquired the corporation shall pay compensation.

(3) In determining such compensation allowance shall be made for any benefit accruing to the same premises from the improvement of the streets.

Prohibition against use of inflammable materials for buildings, etc., without permission.

243. (1) No external roof, verandah, pendal or wall of a building and no shed or fence shall be constructed or re-constructed of cloth, grass, leaves, mats or other inflammable materials except with the permission of the commissioner, nor shall any such roof, verandah, pendal, wall, shed or fence constructed or re-constructed in any year be retained in a subsequent year, except with such permissison.

(2) Every permission granted under sub-section (1) shall expire at the end of the year for which it is granted.

Buildings other than Huts.

Application to construct or re-construct building.

244. (1) If any person intends to construct or re-construct a building, he shall send to the commissioner—

an application in writing for permission to execute the work together with a site plan of the land, ground-plan, elevations and sections of the building and a specification of the work.

Explanation: - 'Building' in this sub-section shall include a wall or fence of whatever height bounding or abutting on any public street.

(2) Every document furnished under sub-section (1) shall contain such particulars and be prepared in such a manner as may be required under rules or bye-laws.

Prohibition against commencement of work without permission.

245. The construction or re-construction of a building shall not be begun unless and until the commissioner has granted permission for the execution of the work.

Period within which commissioner is to grant or refuse to grant permission to execute work.

246. Within thirty days after the receipt of any application made under section 244 for permission to execute any work or of any information or of documents or further information or documents required under rules or bye-laws the commissioner shall, by written order, either grant such

permission or refuse on one or more of the grounds mentioned in section 248 or section 249 to grant it.

Reference to standing committee if commissioner delays grant or refusal of approval or permission.

247. (1) If, within the period laid down in section 246, the commissioner has neither given nor refused his approval of a building-site, or his permission to execute any work, as the case may be, the standing committee shall be bound, on the written request of the applicant, to determine by written order whether such approval or permission should be given or not.

(2) If the standing committee does not within one month from the receipt of such written request, determine whether such approval or permission should be given or not, such approval or permission shall be deemed to have been given and the applicant may proceed to execute the work, but not so as to contravene any of the provisions of this Act or any rules or bye-laws made under this Act.

Grounds on which approval of site for, or licence to construct building may be refused.

248. The only grounds on which approval of a site for she construction or re-construction of a building or permistion to construct or re-construct a building may be refused, are the following, namely:—

(1) that the work or the use of the site for the work or any of the particulars comprised in the site-plan, ground-plan, elevations, sections, or specification would contravene some specified provision of any law or some specified order, rule, declaration or bye-law made under any law;

(2) that the application for such permission does not contain the particulars or is not prepared in the manner required under rules or bye-laws;

(3) that any of the documents referred to in section 24; have not been signed as required under rules or bye-laws

(4) that any information or documents required by the commissioner under the rules or bye-laws has or have not been duly furnished;

(5) that streets or roads have not been made as required by section 225;

(6) that the proposed building would be an encroachment upon Government or municipal land;

(7) that the site of such building does not abut on a street or a projected street, and there is not access to such

building from any such street by a passage or pathway appertaining to such site and not less than 12 feet wide at any part.

Whenever the commissioner or the standing committee refuses to approve a site for a building, or to grant permission to construct or re-construct a building the reasons for such refusal shall be specially stated in the order.

Special powers for suspending permission to construct buildings.

249. Notwithstanding anything contained in section 248 if any street shown in the site-plan is an intended private street, the commissioner may at his discretion refuse to grant permission to construct a building, until the street is commenced or completed.

Lapse of permission if not acted upon within one year.

250. If the construction or re-construction of a building is not commenced within one year after the date on which permission was given to execute the work, the work shall not be commenced until a fresh application has been made and a fresh permission granted under this chapter.

Inspection by commissioner.

251. The commissioner may inspect any building during the construction or re-construction thereof, or within one month from the date of receipt of the notice given under section 107.

Power of commissioner to require alteration of work.

252. (1) If the commissioner finds that the work—

(*a*) is otherwise than in accordance with the plans or specifications which have been approved, or

(*b*) contravenes any of the provisions of this Act or any rule, bye-law, order or declaration made under this Act, he may by notice require the owner of the building within a period stated either—

(i) to show cause why such alterations should not be made, or

(ii) to make such alterations as may be specified in the said notice with the object of bringing the work into conformity with the said plans, specifications or provisions.

(2) If the owner does not show cause as aforesaid he shall be bound to make the alterations specified in such notice.

(3) If the owner shows cause as aforesaid the commissioner shall by an order cancel the notice issued under sub-section (1), or confirm the same subject to such modifications as he may think fit.

Stoppage of work endangering human life.

253. Notwithstanding anything contained in any of the preceding sections the commissioner may at any time stop the construction or re-construction of any building if in his opinion the work in progress endangers human life.

Above provisions not applicable to huts.

254. In sections 244 to 253 the word 'building' does not include a hut.

Wells.

Application of certain sections to wells.

255. The provisions of sections 244, 245, 250, 251, 252 and 253 shall, so far as may be, apply to wells.

Huts.

Application to construct or re-construct huts.

256. (1) Every person who intends to construct or re-construct a hut shall send to the commissioner—

(*a*) an application in writing for permission to execute the work, and

(*b*) a site-plan of the land.

(2) Every such application and a plan shall contain the particulars and be prepared in the manner required under rules or bye-laws.

Prohibition against commencement of work without permission.

257. The construction or re-construction of a hut shall not be commenced unless and until the commissioner has granted permission for the execution of the work on an application sent to him under section 256.

Period within which commissioner is to grant or refuse to grant permission to execute the work.

258. Within fourteen days after the receipt of any application made under section 256 for permission to construct or re-construct a hut, or of any information or plan or further information or fresh plan required under rules or bye-laws, the commissioner, shall, by written order, either grant such permission or refuse on one or more of the grounds mentioned in section 260 to grant it.

(*Chapter X—Building Regulations*)

Reference to standing committee if commissioner delays to grant permission.

259. (1) If within the period laid down in section 258, the commissioner has neither granted nor refused to grant permission to construct or re-construct a hut, the standing committee shall be bound on the written request of the applicant, to determine by written order whether such permission should be granted or not.

(2) If the standing committee does not, within thirty days from receipt of such written request determine whether such permission should be granted or not, such permission shall be deemed to have been granted; and the applicant may proceed to execute the work but not so as to contravene any of the provisions of this Act or any rules or bye-laws made under this Act.

Grounds on which permission to construct or re-construct hut may be refused.

260. The only grounds on which permission to construct or re-construct a hut may be refused are the following, namely :—

(1) that the work or the use of the site for the work would contravene some specified provision of any law or some specified rule, bye-law, order or declaration made under any law;

(2) that the application for permission does not contain the particulars or is not prepared in the manner required under rules or bye-laws;

(3) that any information or plan required by the commissioner under rules or bye-laws has not been duly furnished;

(4) that streets or roads have not been made as required by section 225;

(5) that the land on which the hut is to be constructed or the street or streets on which such land abuts are not adequately drained, levelled or lighted; or

(6) that the proposed hut would be an encroachment upon Government or Municipal land.

Whenever the commissioner or standing committee refuses to grant permission to construct or re-construct a hut, the reasons for such refusal shall be specifically stated in the order.

Lapse of permission if not acted upon within six months.

261. If the construction or re-construction of any hut is not commenced within six months after the date on which permission was given to execute the work, the work shall not be commenced until a fresh application has been made and a fresh permission granted under this chapter.

External Walls, Alterations and Additions.

Maintenance of external walls in repair.

262. The owner or occupier of any buildings adjoining a street shall keep the external part thereof in proper repair with lime-plaster or other material to the satisfaction of the commissioner.

Application of provisions to alterations and additions.

263. (1) The provisions of this chapter and of any rules or bye-laws made under this Act relating to construction and re-construction of the buildings shall also be applicable to any alteration thereof or addition thereto:

Provided that works of necessary repair which do not affect the position or dimensions of a building or any room therein shall not be deemed an alteration or addition for the purpose of this section.

(2) If any question arises as to whether any addition or alteration is a necessary repair not affecting the position or dimensions of a building or room such question shall be referred to the standing committee, whose decision shall be final.

Powers of Commissioner.

Demolition or alteration of buildings or well-work unlawfully commenced, carried on or completed.

264. (1) If the commissioner is satisfied—

(i) that the construction or re-construction of any building or well—

(*a*) has been commenced without obtaining the permission of the commissioner or where an appeal or reference has been made to the standing committee, in contravention of any order passed by the standing committee, or

(*b*) is being carried on, or has been completed otherwise than in accordance with the plans or particulars on which such permission or order was based, or

(Chapter X—Building Regulations; Chapter XI—Nuisances.)

(*c*) is being carried on, or has been completed in breach of any of the provisions of this Act or of any rule or bye-law made under this Act or of any direction or requisition lawfully given or made under this Act or such rules or bye-laws, or

(ii) that any alterations required by any notice issued under section 252 have not been duly made, or

(iii) that any alteration of or addition to any building or any other work made or done for any purpose into, or upon any building, has been commenced or is being carried on or has been completed in breach of section 263,

he may make a provisional order requiring the owner or the builder to demolish the work done, or so much of it as, in the opinion of the commissioner, has been unlawfully executed, or make such alterations as may, in the opinion of the commissioner, be necessary to bring the work into conformity with the Act, rules, bye-laws, direction or requisition as aforesaid, or with the plans or particulars on which such permission or order was based, and may also direct that until the said order is complied with the owner or builder shall refrain from proceeding with the building or well.

(2) The commissioner shall serve a copy of the provisional order made under sub-section (1) on the owner of the building or well together with a notice requiring him to show cause within a reasonable time to be named in such notice why the order should not be confirmed.

(3) If the owner fails to show cause to the satisfaction of the commissioner, the commissioner may confirm the order, with any modification he may think fit to make and such order shall then be binding on the owner.

CHAPTER XI.

NUISANCES.

Dangerous Structures, Trees and Places.

Precautions in case of dangerous structures.

265. (1) If any structure be deemed by the commissioner to be in ruinous state or dangerous to passers-by or to the occupiers of neighbouring structures, the commissioner may, by notice, require the owner or occupier to fence off,

take down, secure or repair such structure so as to prevent any danger therefrom.

(2) If immediate action is necessary the commissioner may himself before giving such notice or before the period of notice expires fence off, take down, secure or repair such structure or fence off a part of any street or take such temporary measures as he thinks fit to prevent danger and the cost of doing so shall be recoverable from the owner or occupier in the manner provided in section 411.

(3) If in the commissioner's opinion the said structure is imminently dangerous to the inmate thereof, the commissioner shall order the immediate evacuation thereof and any person disobeying may be removed by any police officer.

Precautions in case of dangerous trees.

266. (1) If any tree or any branch of a tree or the fruit of any tree be deemed by the commissioner to be likely to fall and thereby to endanger any person or any structure, the commissioner may by notice require the owner of the said tree to secure, lop or cut down the said tree so as to prevent any danger therefrom.

(2) If immediate action is necessary, the commissioner may himself before giving such notice or before the period of notice expires secure, lop or cut down the said tree or remove the fruit thereof or fence off a part of any street or to take such temporary measures, as he thinks fit to prevent danger, and the cost of so doing shall be recoverable from the owner of the tree in the manner provided in section 411.

Precautions in case of dangerous tanks, wells, holes, etc.

267. (1) If any tank, pond, well, hole, stream, dam, bank or other place be deemed by the commissioner to be for want of sufficient repair, protection or enclosure, dangerous to the passers-by, or to persons living in the neighbourhood, the commissioner may by notice require the owner to fill in, remove, repair, protect or enclose the same so as to prevent any danger therefrom.

(2) If immediate action is necessary the commissioner may himself, before giving such notice or before the period of notice expires, take such temporary measures as he thinks fit to prevent danger and the cost of doing so shall

be recoverable from the owner in the manner provided in section 411.

Precaution against fire.

268. (1) The commissioner may by notice require the owner of any structure, booth or tent partly or entirely composed of, or having any external roof, verandah, pendal, fence or wall partly or entirely composed of cloth, grass, leaves, mats or other inflammable materials to remove or alter such structure, booth, tent, roof, verandah, pendal, fence or wall, or may grant him permission to retain the same on such conditions as the commissioner may think necessary to prevent danger from fire.

(2) The commissioner may by notice require any person using any place for the storage for private use of timber, firewood, or other combustible things to take special steps to guard against danger from fire.

(3) Where the commissioner is of opinion that the means of egress from any structure are insufficient to allow of safe exit in the event of fire, he may with the sanction of the standing committee by notice require the owner or occupier of the structure to alter or re-construct any staircase in such manner or to provide such additional or emergency staircases as he may direct; and when any structure, booth or tent is used for purposes of public entertainment, he may require, subject to such sanction as aforesaid, that it shall be provided with an adequate number of clearly indicated exits so placed and maintained as readily to afford the audience ample means of safe egress, that the seating be so arranged as not to interfere with free access to the exits, and that the gangways, passage and staircases leading to the exits shall, during the presence of the public, be kept clear of obstructions.

Control over Water, etc.

Prohibition of construction of wells, tanks, etc., without the commissioner's permission.

269. (1) No new well, tank, pond, cistern, fountain, or the like shall be dug or constructed without the permission of the commissioner.

(2) The commissioner may grant permission, with or without conditions, or may refuse it.

(3) If any such work is begun or completed without such permission, the commissioner may either—

(*a*) by notice require the owner or other person who has done such work to fill up or demolish such work in such manner as the commissioner shall direct, or

(*b*) grant permission to retain such work, but such permission shall not exempt such owner from proceedings for contravening the provisions of sub-section (1).

Power to stop dangerous quarrying.

270. If in the opinion of the commissioner, the working of any quarry, or the removal of stone, earth or other material from any place, is dangerous to persons residing in or having legal access to the neighbourhood thereof or creates or is likely to create a nuisance, the commissioner, may, with the approval of the standing committee, by notice, require the owner or person having control of the said quarry or place to discontinue working the same or to discontinue removing stone, earth or other material from such place or to take such order with such quarry or place, as he shall deem necessary for the purpose of preventing danger or of abating the nuisance arising or likely to arise therefrom.

Power to order filling in pools, etc., which are a nuisance and regulation of agriculture within the city.

271. (1) If in the opinion of the commissioner—

(*a*) any pool, ditch, tank, well, pond, bog, swamp, quarry-hole, drain, cess-pool, pit, water-course, or any collection of water, or

(*b*) any land on which water may at any time accumulate, is or is likely to become a breeding-place of mosquitoes or in any other respect a nuisance, the commissioner may, by notice, require the owner or person having control thereof to fill up, cover over, weed, stock with larvicidal fish, treat with kerosene oil, drain or drain off the same in such manner and with such materials as the commissioner shall direct, or to take such order with the same for removing or abating the nuisance as the commissioner shall direct.

(2) If a person on whom a requisition is made under sub-section (1) to fill up, cover over or drain off a well, delivers to the commissioner, within the time fixed for compliance therewith, written objections to such requisition,

the commissioner shall report such objections to the standing committee and shall make further inquiry into the case, and he shall not institute any prosecution for failure to comply with such requisition except with the approval of the standing committee, but the commissioner may, nevertheless, if he deems the execution of the work called for by such requisition to be of urgent importance, proceed in accordance with section 404 and pending the standing committee's disposal of the question whether the said well shall be permanently filled up, covered over, or otherwise dealt with, may cause such well to be securely covered over so as to prevent the ingress of mosquitoes and in every such case the commissioner shall determine, with the approval of the standing committee, whether the expenses of any work already done as aforesaid shall be paid by the owner or by the commissioner out of the municipal fund or shall be shared and, if so, in what proportions.

(3) On the report of the health officer that the cultivation of any specified crop, or the use of any specified manure, or the irrigation of land in any place within the limits of the city is injurious to the public health, the corporation may, with the previous sanction of the Government, by public notice, regulate or prohibit the cultivation, use of manure, or irrigation so reported to be injurious:

Provided that when such cultivation, or irrigation has been practised during the five years preceding the date of such public notice with such continuity as the ordinary course of husbandry admits of, compensation shall be paid from the municipal fund to all persons interested for any damage caused to them by such prohibition.

Power to order cleansing of insanitary private water course, spring, tank, well, etc., used for drinking.

272. (1) The commissioner may by notice require the owner of or person having control over any private watercourse, spring, tank, well or other place the water of which is used for drinking, bathing or washing clothes to keep the same in good repair, to cleanse it in such manner as the commissioner may direct and to protect it from pollution caused by surface drainage or other matter in such manner as may be provided in the notice.

(2) If the water of any private tank, well, or other place which is used for drinking, bathing or washing clothes, as

the case may be is proved to the satisfaction of the commissioner to be unfit for that purpose, the commissioner may by notice require the owner or person having control thereof to—

(*a*) refrain from using or permitting the use of such water, or

(*b*) close or fill up such place or enclose it with a substantial wall or fence.

Duty of commissioner in respect of public well or receptacle of stagnant water.

273. If it appears to the commissioner, that any public well or receptacle of stagnant water is likely to be injurious to health or offensive to the neighbourhood, he shall cause the same to be cleansed, drained or filled up.

Prohibition against contaminating water supply.

274. It shall not be lawful for any person to—

(*a*) bathe in any tank, reservoir, conduit, fountain, well or other place set apart by the corporation, or by the owner thereof, for drinking purposes;

(*b*) wash or cause any animal or thing to be washed in any such place;

(*c*) throw, put or cause to enter into the water in any such place, any animal, or thing whereby the water may be fouled or corrupted; or

(*d*) cause or suffer to drain into or upon any such place, or cause or suffer anything, to be brought thereunto or do anything, whereby the water may be fouled or corrupted.

Control over Abandoned Lands, Untrimmed Hedges, etc.

Untenanted buildings or lands.

275. If any building or land, by reason of abandonment, disputed ownership or other cause remains untenanted and thereby becomes a resort of idle and disorderly persons or in the opinion of the commissioner becomes a nuisance, the commissioner may after due inquiry by notice require the owner or person claiming to be the owner to secure, enclose, clear or cleanse the same.

Removal of filth or noxious vegetation.

276. The commissioner may by notice require the owner or occupier of any building or land (which appears to him to be in a filthy or unwholesome state or overgrown with any thick or noxious vegetation, trees or undergrowth injurious to health or offensive to the neighbourhood), to

cleanse, clear or otherwise put the building or land in proper state or to clear away and remove such vegetation, trees or undergrowth within twenty-four hours or such longer period and in such manner as may be specified in the notice.

Abatement of nuisance from dust, smoke, etc.

277. If in the opinion of the commissioner the storage, dumping or deposit in any building or land of coal, charcoal, ashes, cinders, gunny bags, wool, cotton, or any material, or the sifting, breaking, cutting or burning of such coal, charcoal, ashes, cinders or material or subjecting the same to any process causes or is likely to cause nuisance to the inhabitants in the neighbourhood of such building or land, by the emanation of dust, floating particles, smoke, unwholesome smell or noise or otherwise, he may, by notice, require the owner or occupier of such building or land to take such steps as may be specified in the notice for the abatement of such nuisance.

Fencing of buildings or lands and pruning of hedges and trees.

278. The commissioner may by notice require the owner or occupier of any building or land near a public street to—

(*a*) fence the same to the satisfaction of the commissioner; or

(*b*) trim or prune any hedges bordering on the said street so that they may not exceed such height from the level of the adjoining roadway as the commissioner may determine; or

(*c*) cut and trim any hedges and trees overhanging the said street and obstructing it or the view of traffic or causing it damage; or

d) lower an enclosing wall or fence which by reason of its height and situation obstructs the view of traffic so as to cause danger.

Control over Insanitary Buildings.

Limewashing and cleansing buildings.

279. The commissioner if it appears to him necessary for sanitary purposes so to do may by notice require the owner or occupier of any building to limewash or otherwise cleanse the building inside and outside in the manner and within a period to be specified in the order.

Further powers with reference to insanitary buildings.

280. (1) Whenever the commissioner considers—

(*a*) that any building or portion thereof is, by reason of its having no plinth or having a plinth of insufficient height, or by reason of the want of proper drainage or ventilation or by reason of the impracticability of cleansing, attended with danger of disease to the occupiers thereof or to the inhabitants of the neighbourhood, or is for any reason likely to endanger the public health or safety, or

(*b*) that a block or group of buildings is, for any of the said reasons, or by reason of the manner in which the buildings are crowded together, attended with such risk as aforesaid, he may by notice require the owners or occupiers of such buildings or portions of buildings, or at his option the owners of the land occupied by such buildings or portions of buildings to execute, such works or to take such measures as he may deem necessary for the prevention of such danger.

(2) No person shall be entitled to compensation for damages sustained by reason of any action taken under or in pursuance of this section save when a building is demolished in pursuance of an order made hereunder, or so far demolished as to require reconstruction, in which cases the corporation shall make reasonable compensation to the owner thereof.

(3) When any building is entirely demolished under this section and the demolition thereof adds to the value of other buildings in the immediate vicinity the owners of such other buildings shall be bound to contribute towards the compensation payable to the owner of the first-named building in such proportion to the increased value acquired by their respective buildings as may be determined by the commissioner.

(4) When any building is so far demolished under this section as to require reconstruction, allowance shall be made, in determining the compensation, for the benefit accruing to the premises from the improvement thereof.

Building unfit for human habitation.

281. (1) If any building, or portion thereof, intended for or used as a dwelling-place appears to the commissioner to be unfit for human habitation, he may apply to the standing committee to prohibit the further use of such building for such purpose, and the standing committee may, after giving the owner and occupiers thereof a reasonable opportunity of showing cause why such order should not be made, make a prohibitory order as aforesaid.

(2) When any such prohibitory order has been made, the commissioner shall communicate the purport thereof to the owner and occupiers of the building and on expiry of such period as is specified in the notice, not being less than thirty days after the service of the notice, no owner or occupier shall use or suffer it to be used for human habitation until the commissioner certifies in writing that the causes rendering it unfit for human habitation have been removed to his satisfaction, or the standing committee withdraws the prohibition.

(3) When such prohibitory order has remained in operation for three months, the commissioner shall report the case to the standing committee which shall thereupon consider whether the building should not be demolished. The standing committee shall give the owner not less than thirty days' notice of the time and place at which the question will be considered and the owner shall be entitled to be heard when the question is taken into consideration.

(4) If upon such consideration the standing committee is of opinion that the building has not been rendered fit for human habitation and that steps are not being taken with due diligence to render it so fit and that the continuance thereof is a nuisance or dangerous or injurious to the health of the public or to the inhabitants of the neighbourhood, it shall record a decision, to that effect, with the grounds of the decision, and the commissioner shall, in pursuance of the said decision by notice, require the owner to demolish the building.

(5) If the owner undertakes to execute forthwith the works necessary to render the building fit for human habitation and the commissioner considers that it can be so made fit, the commissioner may postpone the execution of the decision of the standing committee, for such time not exceeding six months, as he thinks sufficient for the

purpose of giving the owner an opportunity of executing the necessary works.

Abatement of crowding in dwelling-house or dwelling place.

282. (1) If it appears to the commissioner that any dwelling-house or other building which is used as a dwelling place, or any room in any such dwelling-house or building, is so overcrowded as to endanger the health of the inmates thereof, he may apply to a magistrate, to abate such overcrowding; and the magistrate, after such inquiry as he thinks fit to make, may, by written order, require the owner of the building or room, within a reasonable time, not exceeding four weeks, to be laid down in the said order, to abate such overcrowding by reducing the number of lodgers, tenants or other inmates of the building or room, or may pass such other order as he may deem just and proper.

(2) The standing committee may declare what amount of superficial and cubic space shall be deemed for the purposes of sub-section (1) to be necessary for such occupant of a building or room.

(3) If any building or room referred to in sub-section (1) has been sublet, the landlord of the lodgers, tenants or other actual inmates of the same shall, for the purposes of this section, be deemed to be the owner of the building or room.

(4) It shall be incumbent on every tenant, lodger, or other inmate of a building or room, to vacate on being required by the owner so to do in obedience to any requisition made under sub-section (1).

General.

Power of commissioner to use or sell materials of dangerous building taken down, etc.

283. (1) When the Commissioner takes down any building part thereof or cuts down any tree or hedge or shrub or part thereof or removes any fruit in virtue of his powers under this Chapter or under section 404, the commissioner may sell the materials or things taken down or cut down or removed and shall in the case of sale apply the proceeds in or towards payment of the expenses incurred and pay any surplus accruing from such sale to the owner or other person entitled thereto on demand made within twelve months from the date of sale. If no such demand is made such surplus shall be forfeited to the corporation.

(*Chapter XI—Nuisances; Chapter XII—Licences and Fees*)

(2) If after reasonable inquiry it appears to the commissioner that there is no owner or occupier to whom notice can be given under any section in this Chapter he may himself take such order with the property mentioned in such section as may appear to him to be necessary and may recover the expense incurred by selling such property (not being land) or any portion thereof.

Limitation of compensation.

284. No person shall be entitled save as provided in sections 271 and 280 to compensation for any damages sustained by reason of any action taken by a municipal authority in pursuance of its powers under this Chapter.

CHAPTER XII.

LICENCES AND FEES.

General Provision as to Licences.

Exemption of Government from taking out licences.

285. Nothing in this Chapter shall be construed as requiring the Government to take out a licence in respect of any place in the occupation or under the Control of His Highness the Maharaja or the Government or in respect of any property belonging to His Highness the Maharaja or the Government.

Lodging Houses.

Prohibition in respect of lodging houses.

286. (1) No person shall, without or otherwise than in conformity with the terms of a licence granted by the commissioner in this behalf, keep any lodging house, eating-house, tea-shop, coffee-house, cafe, restaurant, refreshment room, or any place, where the public are admitted for repose or for the consumption of any food or drink or any place where food is sold or prepared for sale.

Explanation.—" Lodging house " means a hotel, boarding house, choultry, or rest-house other than a choultry or rest-house maintained by the Government or a local authority, or any place where casual visitors are received and provided with sleeping accommodation with or without food on payment, but does not include a students' hostel under public or recognized control.

(2) The commissioner may at any time cancel or suspend any licence granted under sub-section (1) if he is of opinion that the premises covered thereby are not kept in conformity with the conditions of such licence or with the provisons of any bye-law made under section 367 relating to such premises whether or not the licensee is prosecuted under this Act

Keeping of Animals and Birds.

Prohibition in respect of keeping animals and birds and feeding animals.

287. No person shall—

(*a*) without the permission of the commissioner, or otherwise than in conformity with the terms of such permission, keep pigs in any part of the city;

(*b*) keep any animal or bird on his premises so as to be a nuisance or so as to be dangerous; or

(*c*) feed or permit to be fed on filth any animal, which is kept for dairy purposes or may be used for food.

Destruction of stray pigs and dogs.

288. If any dogs not taxed under section 117 or pigs, are found straying, the same may be summarily destroyed by any person authorized in that behalf in writing by the commissioner.

Licences for places in which animals are kept.

289. (1) The owner or occupier of any stable, veterinary infirmary, stand, shed, yard or other place in which quadrupeds are kept or taken in for purposes of profit, shall, in the first month of every year or, in the case of a place to be newly opened, within one month before the opening of such place, apply to the commissioner for a licence.

(2) The commissioner may, by an order and under such restrictions and regulations as he thinks fit, grant or refuse to grant such licence.

(3) No person shall, without or otherwise than in conformity with a licence; use any place or allow any place to be used for any such purpose.

General powers of control over stables, cattle-sheds and cow-houses.

290. (1) All stables, cattle-sheds and cow-houses shall be under the survey and control of the commissioner as regards their site, construction, material and dimensions.

(2) The commissioner may, by notice, require that any stable, cattle-shed or cow-house be altered, paved, drained, repaired, disinfected or kept in such a state as to admit of

its being sufficiently cleaned or be supplied with water, or be connected with a sewer, or be demolished.

(3) Every such notice shall be addressed to the owner or person having control of the stable, cattle-shed or cow-house.

(4) The expense of executing any work in pursuance of any such notice shall be borne by the owner.

Power to direct discontinuance of use of building as a stable, cattle-shed or cow-house.

291. If any stable, cattle-shed or cow-house is not constructed or maintained in the manner required by or under this Act, the commissioner may, by notice, direct that the same shall no longer be used as a stable, cattle-shed or cow-house. Every such notice shall state the grounds on which it proceeds.

Halting Places, Cart-stands, etc.

Provision of halting places, cart-stands, etc.

292. (1) The commissioner may construct or provide public halting places, cart-stands, cattle-sheds and cow-houses and may charge and levy such fees for the use of the same as the standing committee may fix.

Explanation.—A cart-stand shall, for the purposes of this Act, include a stand for carriages including motor vehicles within the meaning of the Mysore Motor Vehicles and Road Traffic Act, 1944, and animals.

(2) A statement of the fees fixed by the standing committee for the use of each such place, shall be put up in Kannada and English in a conspicuous part thereof.

(3) The commissioner may farm out the collection of such fees for any period not exceeding three years at a time on such terms and conditions as he may think fit.

Prohibition of use of public place or sides of public street as cart-stand, etc.

293. Where the commissioner has provided a public halting place, cart-stand, cattle-shed or cow-house, he may prohibit the use for the same purpose by any person within such distance thereof as may be determined by the standing committee of any public place or the sides of any public street.

Recovery of cart-stand fees, etc.

294. (1) If the fee leviable under sub-section (1) of section 292 is not paid on demand, the person appointed to collect such fee may seize and detain such portion of the appurtenances or load of such cart, carriage, motor vehicle, or

animal as will, in his opinion, suffice to defray the amount due; in the absence of any such appurtenances or load or in the event of their value being insufficient to defray the amount due, he may seize and detain the cart, carriage, motor vehicle, or animal.

(2) All property seized under sub-section (1) shall be sent within twenty-four hours to the commissioner or to such person as he may have authorised to receive and sell such property and the commissioner shall forthwith give notice to the owner of the property seized or if the owner is not known or is not resident within the city, to the person who was in charge of such property at the time when it was seized or if such person is not found, give public notice that after the expiry of two days, exclusive of Sunday, from the date of service or publication of such notice, the property will be sold in public auction at a place to be specified in the notice.

(3) If at any time before the sale has begun, the amount due on account of the fee, together with the expenses incurred in connection with the seizure, detention and proposed sale is tendered to the commissioner or other person authorised as aforesaid, the property seized shall be forthwith released.

(4) If no such tender is made, the property or a sufficient portion thereof may be sold and the proceeds of the sale applied to the payment of—

(*i*) the amount due on account of the fee;

(*ii*) such penalty not exceeding the amount of the fee as the commissioner may direct; and

(*iii*) the expenses incurred in connection with the seizure, detention and sale.

(5) If, after making the payments referred to in sub-section (4) there is any surplus sale proceeds or any property remaining unsold, the same shall be paid or delivered to the owner or other person entitled thereto.

Licence for private cart-stand.

295. (1) No person shall open a new private cart-stand or continue to keep open a private cart-stand unless he obtains from the commissioner a licence to do so.

(2) Applications for such licence shall be made by the owner of the place in respect of which the licence is sought

not less than thirty days before such place is opened as a cart-stand or not less than thirty days before the commencement of the year for which the licence is sought to be renewed, as the case may be.

(3) The commissioner shall, as regards private cart-stands already lawfully established and may, at his discretion, as regards new private cart-stands, grant the licence applied for, subject to such regulations as to supervision and inspection and to such conditions as to conservancy as he may think proper, or he may refuse to grant any such licence for any new private cart-stand. The commissioner may, at any time for breach of the conditions thereof, suspend or cancel any licence which has been granted under this section. The commissioner may also modify the conditions of the licence to take effect from a specified date.

(4) When a licence is granted, refused, suspended, cancelled, or modified under this section, the commissioner shall cause a notice of such grant, refusal, suspension, cancellation or modification, in English and Kannada, to be posted in some conspicuous place at or near the entrance to the place in respect of which the licence was sought or had been obtained.

(5) The commissioner may levy for every licence granted under this section a fee not exceeding six hundred rupees per annum:

Provided that no fee shall be levied in respect of a licence for a cart-stand for the use of which no charge is made.

(6) Every licence granted under this section shall expire at the end of the year for which it is granted.

Carcasses of Animals.

296. (1) The occupier of any premises in or on which any animal shall die or on which the carcass of any animal shall be found, and the person having the charge of any animal which dies in a street or in any open place, shall, within three hours after the death of such animal, or if the death occurs at night within three hours after sunrise, either—

(*a*) remove the carcass of such animal to such receptacle, depot or place as may be appointed by the commissioner in that behalf, or

Removal carcasses animals.

(*b*) report the death of the animal to an officer of the health department of the division of the city in which the death occurred, with a view to his causing the same to be removed.

(2) When any carcass is so removed by the health department, a fee for the removal, of such amount as shall be fixed by the commissioner, shall be paid by the owner of the animal or, if the owner is not known, by the occupier of the premises in or upon which, or by the person in whose charge the animal died.

Industries and Factories.

Purposes for which places within the limits of the City or within three miles thereof may not be used without licence and payment of proportionate tax to local body concerned in the latter case.

297. (1) No place within the limits of the city shall be used for any of the purposes mentioned in Schedule V without a licence obtained from the commissioner, and except in accordance with the conditions specified therein.

(2) The commissioner shall, if so required by the corporation, publish a notification in the official Gazette and in two or more local newspapers that any place at a distance within three miles of the limits of the city shall not be used for any one or more of the purposes mentioned in Schedule V without a licence obtained from the commissioner and except in accordance with the conditions specified therein:

Provided that no such notification shall take effect—

(*a*) unless the sanction of the Government has been obtained therefor ; and

(*b*) until the expiry of thirty days from the date of its publication in the official Gazette.

(3) The owner or occupier of every place for the use of which for any purpose a licence is required under sub-section (1) or sub-section (2) shall apply to the commissioner for such licence not less than thirty days before the place is used for such purpose or within thirty days of the publication of the notification under sub-section (2) in the official Gazette, as the case may be.

(4) Every application for a licence for the use of any place for the purpose of storing or selling explosives, timber or other combustible materials shall contain a statement showing the boundaries and measurements of such place.

(5) The commissioner may grant such licence subject to such restrictions and regulations as may be specified by him thereon or he may refuse to grant such licence.

(6) Every such licence shall expire at the end of the year for which it is granted, or at such earlier date as the commissioner may, for special reasons, specify in the licence.

(7) Applications for renewal of such licences shall be made not less than thirty days before the commencement of the year for which the renewal is sought.

(8) Where a licence is granted under this section for the use of any place outside the limits of the city, the corporation shall pay to the municipal council or local authority within the limits of which such place is situated, such proportion of the fee received by the corporation for the grant or renewal of such licence as the Government may, by general or special order, determine.

Application to be made for construction, establishment or installation of factory, workshop or work-place in which steam or other power is to be employed.

298. (1) (*a*) Every person intending to construct or establish any factory, workshop or work-place in which it is proposed to employ steam-power, water-power ; or other mechanical power or electric power, or

(*b*) to instal in any premises any machinery or manufacturing plant driven by steam, water, electric or other power as aforesaid,

shall before beginning such construction, establishment or installation make an application in writing to the commissioner for permission to undertake the intended work.

(2) The application shall specify the maximum number of workers proposed to be simultaneously employed at any time in the factory, workshop, work-place or premises and shall be accompanied by—

(*a*) a plan of the factory, workshop, work-place or premises prepared in such manner as may be prescribed by rules made in this behalf by the Government; and

(*b*) such particulars as to the power, machinery, plant or premises as the corporation may require by bye-laws made in this behalf.

(3) The commissioner shall, as soon as may be after the receipt of the application—

(*a*) grant the permission applied for either absolutely or subject to such conditions as he thinks fit to impose, or

(*b*) refuse permission if he is of opinion that such construction establishment or installation is objectionable by reason of the density of the population in the neighbourhood or is likely to cause nuisance.

(4) Before granting permission under sub-section (3), the commissioner—

(*a*) shall, if more than nine workers are proposed to be simultaneously employed at any time in the factory, workshop, work-place or premises, obtain the approval of the inspector of factories appointed under the Mysore Factories Act, 1936, having jurisdiction of the city or if there is more than one such inspector, of the inspector designated by the Government in this behalf by general or special order, as regards the plan of the factory, workshop, work-place or premises with reference to—

(i) the adequacy of the provision for ventilation and light,

(ii) the sufficiency of the height and dimensions of the rooms and doors,

(iii) the suitability of the exits, to be used in case of fire, and

(iv) such other matters as may be prescribed by rules made by the Government, and

(*b*) shall consult and have due regard to the opinion of the health officer as regards the suitability of the site of the factory, workshop, work-place or premises for the purpose specified in the application.

(5) All chimneys in connection with any such factory, workshop or work-place or any such machinery or manufacturing plant shall be of such height and dimensions as the commissioner may determine.

(6) More than nine workers shall not be simultaneously employed at any time in any factory, workshop, work-place

or premises, unless the permission granted in respect thereof under sub-section (3) authorises such employment or unless fresh permission authorising such employment has been obtained from the commissioner. Before granting such fresh permission, the commissioner shall obtain the approval of the inspector of factories, referred to in clause (*a*) of sub-section (4), as regards the plan of the factory, workshop, work-place or premises, with reference to the matters specified in that clause.

(7) The grant of permission under this section shall not be deemed to dispense with the necessity for compliance with the provisions of sections 244 and 245 or sections 256 and 257 as the case may be.

Explanation.—The word "worker" in sub-sections (2), (4) and (6) shall, in relation to any factory, workshop, work-place or premises, have the same meaning as in the Mysore Factories Act, 1936.

Commissioner may issue directions for abatement of nuisance caused by steam or other power.

299. (1) If, in any factory, workshop or work-place in which steam-power, water-power or other mechanical power or electric power is used, nuisance is in the opinion of the commissioner caused by the particular kind of fuel used or by the noise or vibration created, he may issue such directions as he thinks fit for the abatement of the nuisance within a reasonable time to be specified for the purpose.

(2) If there has been wilful default in carrying out such directions or if abatement is found impracticable, the commissioner may—

(*a*) prohibit the use of the particular kind of fuel; or

(*b*) prohibit the working of the factory, workshop or work-place altogether until such directions have been carried out or between the hours of 6 P. M. and 6 A. M. or during any particular time or times between such hours.

Power of commissioner to require owner of factory, workshop, etc., to put up and maintain the factory, workshop, etc., in a cleanly state.

300. Whenever it shall appear to the commissioner that any factory, workshop, work-place or any building or place in which steam, water, or other mechanical power or electric power is used, is not kept in a cleanly state or is not ventilated in such a manner as to render harmless as far as practicable any gas, vapour, dust or other impurity generated in the course of the work carried on therein which in the opinion of the commissioner is a nuisance or is

so overcrowded while work is carried on as to be dangerous or injurious in the opinion of the commissioner to the health of the persons employed therein, or that any engine, mill-gearing, hoist or other machinery therein is so fixed or so insecurely fenced as to be dangerous to life or limb, the commissioner may by written notice require the owner of such factory, workshop, work-place or other building or place to take such order as he thinks fit for putting and maintaining the said factory, workshop, work-place or other building or place in a cleanly state or for ventilating the same or for preventing the same from being overcrowded or for preventing danger to life or limb from any engine, mill-gearing, hoist or other machinery therein.

Explanation.—Nothing in this section shall be deemed to affect any of the provisions of the Steam Boilers and Prime Movers Act, 1920, or the Indian Boilers Act, 1923, as the case may be, or to authorise the commissioner to issue any order relating to the fixing or fencing of any engine, mill-gearing, hoist or other machinery in any factory to which the provisions of the Mysore Factories Act, 1936, are applicable.

Power of commissioner to require owner or occupier of factory, etc., to discontinue the use of such factory.

301. Whenever it shall appear to the commissioner that any factory, workshop or work-place or any building or any place in which steam, water or other mechancial or electric power is employed, is or is likely to become by reason of the employment of such power or by noise or by any gas, vapour, smoke, vibration, dust or other impurity generated in the course of the work carried on in such place or by any other cause, a nuisance or danger to the life, health or property of persons in the neighbourhood he may by written notice require the owner or occupier of such factory, workshop, work-place, building or place to discontinue the use of such factory or place for any of the purposes that may be specified in such notice.

Commissioner may enter any factory, workshop or work-place.

302. (1) The commissioner or any person authorised by him in this behalf may enter any factory, workshop or work-place —

(*a*) at any time between sunrise and sunset,

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(*b*) at any time when any industry is being carried on, and

(*c*) at any time by day or night if he has reason to believe that any offence is being committed against sections 298, 299, 300 or 301.

(2) No claim shall lie against any person for any damage or inconvenience necessarily caused by the exercise of powers under this section or by the use of the force necessary for the purpose of effecting an entrance under this section.

Power of Government to pass orders or give directions to commissioner.

303. The Government may either generally or in any particular case make such order or give such directions as they may deem fit in respect of any action taken or omitted to be taken under sections 298, 299, 300 or 301.

Washing and Bathing.

Provision of places for bathing and for washing animals.

304. The corporation shall set apart places for use by the public for bathing purposes and for washing animals.

Provision of public bathing houses, wash-houses, etc.

305. (1) The commissioner may construct or provide and maintain public bathing-houses, public wash-houses or places for the washing of clothes, and may charge and levy such rents and fees for the use of any such bathing-house, wash-house or place as the standing committee may determine. Such rents and fees shall be recoverable in the same manner as the property tax.

(2) The commissioner may farm out the collection of such rents and fees for any period not exceeding three years at a time on such terms and conditions as he may think fit.

(3) If a sufficient number of public wash-houses or places be not maintained under sub-section (1) the commissioner may without making any charge therefor appoint suitable places for the exercise by washermen of their calling.

(4) In public wash-houses, the clothes of persons suffering from infectious diseases and of persons residing in the premises occupied by the persons suffering from

such diseases shall be washed separately in a separate block wherever set apart for the purpose and shall be washed by such methods as the commissioner may lay down in that behalf.

Prohibition against washing by washermen at unauthorised places.

306. (1) The commissioner may, by public notice, prohibit the washing of clothes by washermen in the exercise of their calling, either within the city or outside the city within three miles of the boundary thereof, except at—

(*a*) public wash-houses or places maintained or provided under section 305; or

(*b*) such other places as he may appoint for the purpose.

(2) When any such prohibition has been made no person who is by calling a washerman shall, in contravention of such prohibition, wash clothes, except for himself, or for personal and family service or for hire on and within the premises of the hirer, at any place within or without municipal limits other than a public wash-house, or place maintained or appointed under this Act:

Provided that this section shall apply only to clothes washed within or to be brought within the city.

Slaughter-houses.

Provision of municipal slaughter-houses.

307. (1) The corporation shall provide a sufficient number of places for use as municipal slaughter-houses and the commissioner may charge and levy such rents and fees for their use as the standing committee may determine. Such rents and fees shall be recoverable in the same manner as the property tax.

(2) The commissioner may farm out the collection of such rents and fees for any period not exceeding three years at a time on such terms and conditions as he may think fit.

(3) Municipal slaughter-houses may be situated within, or with the sanction of the Government, without the city.

Licence for slaughter-houses.

308. (1) The owner of any place within the limits of the city or at a distance within three miles of such limits which is used as a slaughter-house for the slaughtering of animals or for the skinning or cutting up of carcasses

shall, not less than thirty days bofore the commencement of the year for which the licence is sought or in the case of a place to be newly opened, not less than one month before the opening of the same, apply to the commissioner for a licence :

Provided that this sub-section shall not take effect in any area outside the limits of the city except with the previous sanction of the Government.

(2) The commissioner may by an order, and subject to such restrictions and regulations as to supervision and inspection, as he thinks fit, grant or refuse to grant such licence.

Slaughter of animals during festivals and ceremonies.

309. The commissioner may allow any animal to be slaughtered in such places as he thinks fit on occasions of festivals and ceremonies or as a special measure.

Slaughter of animals for sale or food.

310. No person shall slaughter within the city except in a municipal or licensed slaughter-house any cattle, horse, sheep, goat or pig for sale or food or skin or cut up any carcass without or otherwise than in conformity with a licence from the commissioner, or dry or permit to be dried any skin in such a manner as to cause a nuisance.

Markets, Butchers' Shops, etc.

Public markets.

311. All markets which are acquired, constructed, repaired or maintained out of the municipal fund shall be deemed to be public markets.

Power of municipal authorities in respect of public markets.

312. (1) The corporation may provide places for use as public markets.

(2) The commissioner may, in any public market, charge and levy any one or more of the following fees at such rates as the standing committee may determine and may place the collection of such fees under the management of such persons as may appear to him proper or may farm out such fees on such terms and subject to such conditions as he may deem fit—

(*a*) fees for the use of, or for the right to expose goods for sale, in such markets ;

(*b*) fees for the use of shops, stalls, pens or stands in such markets ;

(*c*) fees on vehicles or pack-animals carrying or on persons bringing goods for sale in such markets;

(*d*) fees on animals brought for sale into, or sold in, such markets, and

(*e*) licence fees on brokers, commission agents, weighmen and measurers practising their calling in such markets.

(3) Such fees shall be recoverable in the same manner as the property tax.

(4) The corporation may, with the sanction of the Government, close any public market or part thereof.

Commissioner's control over public markets.

313. (1) No person shall, without the permission of the commissioner, or if the fees have been farmed out, of the farmer, sell or expose for sale any animal or article within any public market.

(2) Any person who contravenes sub-section (1) or any condition of the licence or any regulation made under section 321 or in any bye-law made under section 367 or who commits defaults in payment of the fees leviable under section 312 may after three clear days' notice be summarily removed from such market by any municipal officer or servant and any lease or tenure which any person may possess may be terminated for such period and from such date as the commissioner may determine without prejudice to the legal rights of the corporation to prosecute the person or to recover the fees leviable under section 312 and expenses, if any, which the corporation may incur in such removal.

Establishment of private markets.

314. (1) The corporation shall determine whether the establishment of new private markets for the sale of, or for the purpose of exposing for sale, animals intended for human food or any article of human food shall be permitted in the city or any specified part of the city.

(2) (*a*) No person shall establish any new private market without or otherwise than in conformity with a licence issued by the commissioner with the sanction of the standing committee which shall be guided in giving or refusing sanction, by the resolutions of the council passed under sub-section (1).

(*b*) Applications for such licence shall be made by the owner of the place in respect of which the licence is sought not less than thirty days before such place is opened as a market.

Licensing private markets.

315. (1) No person shall without or otherwise than in conformity with an annual licence granted by the commissioner in this behalf continue to keep open a private market. Application for the renewal of the licence shall be made not less than thirty days before the commencement of the year for which licence is sought.

(2) The commissioner may, by an order, subject to such regulations as to supervision and inspection and to such conditions as to sanitation, drainage, water-supply, width of paths and ways, weights and measures to be used and rents and fees to be charged in such markets as he thinks fit,—

(*a*) grant or refuse to grant or renew such licence, or

(*b*) withhold the licence until the owner or occupier executes such works as may be specified in the order:

Provided that the commissioner shall not refuse or withhold such licence for any cause other than the failure of the owner or occupier thereof to comply with some provision of this Act or some regulation made under section 322 or some bye-law made under section 367, or without the approval of the standing committee.

(3) The commissioner shall cause a notice that the market has been so licensed to be affixed in English and in Kannada language in some conspicuous place at or near the entrance to every such market.

(4) The commissioner, if a licence has been refused or withheld as aforesaid, shall cause a notice of such refusal or withholding to be affixed in English and Kannada in some conspicuous place at or near the entrance to the premises.

Period of licence.

316. Every licence granted under section 314 or section 315 shall expire at the end of the year for which it is granted.

Licence fee for private m rkets.

317. When a licence granted under section 315 permits the levy of any fee or fees of the nature specified in

sub-section (2) of section 312, a fee not exceeding fifteen per cent of the gross income of the owner from the market in the preceding year shall be charged and levied by the commissioner for such licence.

Sale in unlicensed private market

318. It shall not be lawful for any person to sell or expose for sale any animal or article in any unlicensed private market.

Powers of commissioner in respect of private markets.

319. The commissioner may by notice require the owner, occupier or farmer of any private market for the sale of any animal or article of food, to—

(*a*) construct approaches, entrances, passages, gates, drains and cesspits for such market and provide it with latrine of such description and in such position and number as the commissioner may think fit;

(*b*) roof and pave the whole or any portion of it or pave any portion of the floor with such material as will in the opinion of the commissioner secure imperviousness and ready cleansing;

(*c*) ventilate and light it properly and provide it with a supply of water;

(*d*) provide passages of sufficient width between the stalls, and make such alterations in the stalls, passages, shops, doors or other parts of the market as the commissioner may direct; and

(*e*) keep it in a cleanly and proper state and remove all filth and rubbish therefrom.

Suspension or refusal of licence in default.

320. (1) If any person, after notice given to him in that behalf by the commissioner, fails within the period and in the manner laid down in the said notice to carry out any of the works specified in section 319 the commissioner may, with the sanction of the standing committee, suspend the licence of the said person, or may refuse to grant him a licence until such works have been completed.

(2) It shall not be lawful for any person to open or keep open any such market after such suspension or refusal.

(*Chapter XII—Licences and Fees*)

Power of commissioner to make regulations for markets, bazaars, slaughter-houses and places set apart for sacrifice of animals.

321. The commissioner may, with the approval of the standing committee, make regulations, not inconsistent with any provision of this Act, or of any bye-law made under section 367,

(*a*) for preventing nuisances or obstruction in any market-building, market-place, bazaar or slaughter-house, or in the approaches thereto, or in any of the roads, paths or ways in any market or bazaar;

(*b*) fixing the days and the hours on and during which any market, bazaar or slaughter-house may be held or kept open for use;

(*c*) for keeping every market-building, market-place, bazaar, slaughter-house and place specified under section 309 in a cleanly and proper state, and for removing filth and rubbish therefrom;

(*d*) requiring that any market-building, market-place, bazaar, slaughter-house or place specified as aforesaid be properly ventilated and be provided with a sufficient supply of water;

(*e*) requiring that in market-buildings, market-places and bazaars, passages be provided between the stalls of sufficient width for the convenient use of the public; and

(*f*) requiring that in market-buildings, market-places and bazaars separate areas be set apart for different classes of articles.

Acquisition of rights of private persons to hold private markets.

322. (1) The corporation may acquire the rights of any person to hold a private market in any place and to levy fees therein. The acquisition shall be made under the Mysore Land Acquisition Act, 1894, and such rights shall be deemed to be land for the purposes of that Act.

(2) On payment by the corporation of the compensation awarded under the said Act in respect of such property and any other charges incurred in acquiring it, the rights of such person to hold such market and to levy fees therein shall vest in the corporation.

Duty of expelling lepers, etc., from markets and power to expel disturbers.

323. The person in charge of a market shall prevent the entry therein of, and shall expel therefrom, any person suffering from leprosy in whom the process of ulceration has commenced or from any infectious or contagious disease

who sells or exposes for sale therein any article or who, not having purchased the same, handles any articles exposed for sale therein; and he may expel therefrom any person who is creating a disturbance therein.

Butcher's, fishmonger's and poulterer's licence.

324. (1) No person shall without or otherwise than in conformity with a licence from the commissioner carry on the trade of a butcher, fishmonger or poulterer or use any place for the sale of flesh, fish or poultry intended for human food—

(*a*) in any place within the limits of the city, or

(*b*) in any place within three miles of such limits and not included in any municipality constituted under the Mysore Town Municipalities Act, 1933:

Provided that no licence shall be required for a place used for the selling or storing for sale of preserved flesh or fish contained in air-tight and hermitically sealed receptacles.

(2) The commissioner may by an order and subject to such restrictions as to supervision and inspection as he thinks fit, grant or refuse to grant such licence.

(3) Every such licence shall expire at the end of the year for which it is granted or at such earlier date as the commissioner may, for special reasons, specify in the licence.

Power to prohibit or regulate sale of animals, birds or articles in public streets.

325. The commissioner may, with the sanction of the standing committee prohibit by public notice or licence or regulate the sale or exposure for sale of any animal, bird or article in or on any public street or part thereof.

Decision of disputes as to whether places are markets.

326. If any question arises whether any place where persons assemble for the sale or purchase of articles of food or clothing, of live-stock or poultry, of cotton, groundnut or other industrial crops or of any other raw or manufactured products, is a market or not, the commissioner shall make a reference to the Government and the decision of the Government on the question shall be final.

(*Chapter XII—Licences and Fees*)

Inspection of places for sale, etc.

Duty of commissioner to inspect.

327. It shall be the duty of the commissioner to make provision for the constant and vigilant inspection of animals, carcasses, meat, poultry, game, flesh, fish, fruit, vegetables, corn, bread flour, milk, ghee, butter, oil and any other articles exposed or hawked about for sale or deposited in or brought to any place for the purpose of sale or of preparation for sale.

Power of commissioner for purposes of inspection.

328. (1) The commissioner or any person authorised by him in writing for the purpose may without notice enter any slaughter-house or any place where animals, poultry or fish intended for food are exposed for sale or where articles of food are being manufactured or exposed for sale at any time by day or night, when the slaughter, exposure for sale or manufacture is being carried on and inspect the same and any utensil or vessel used for manufacturing, preparing or containing any such article.

(2) If the commissioner or any person so authorised by him has reason to believe that in any place any animal intended for human food is being slaughtered or any carcass is being skinned or cut up or that any food is being manufactured, stored, prepared, packed, cleansed, kept or exposed for sale or sold without, or otherwise than in conformity with a licence, he may enter any such place without notice, at any time by day or night for the purpose of satisfying himself whether any provision of law, bye-laws, or regulations or any condition of a licence is being contravened.

(3) No claim shall lie against the commissioner or any person acting under his authority or the corporation for any damage or inconvenience caused by the exercise of powers under this section or by the use of any force necessary for effecting any entry into any place under this section.

(4) In any legal proceedings in respect of powers exercised under this section in which it is alleged that any animals, poultry, fish or articles of food were not kept, exposed, hawked about, manufactured, prepared, stored, packed or cleansed for sale, or were not intended for human food, the burden of proof shall lie on the party so alleging.

Preventing inspection by commissioner.

329. No person shall in any manner whatsoever obstruct the commissioner or person duly authorised by him in the exercise of his power under the last preceding section.

Power of commissioner to seize diseased animal, noxious food, etc.

330. If it appears to the commissioner or a person duly authorised by him—

(*a*) that any animal, poultry or fish intended for food is diseased,

(*b*) that any article of food is noxious, or

(*c*) that any utensil or vessel used in manufacturing, preparing or containing any article of food is of such kind or in such state as to render the articles noxious,

he may seize or carry away or secure such animal, poultry, fish, article, utensil or vessel in order that the same may be dealt with as hereinafter provided.

Explanation.—Meat subjected to the process of blowing shall be deemed to be noxious.

Removing or interfering with articles seized.

331. No person shall remove or in any way interfere with anything secured under the last preceding section.

Power to destroy articles seized.

332. (1) When any animal, poultry, fish or other article of food (or any utensil or vessel) seized under section 330, it may, with the consent of the owner or person in whose possession it was found, be forthwith destroyed, and if the article is perishable, without such consent.

(2) Any expenses incurred in destroying anything under sub-section (1), shall be paid by the owner or person in whose possession such thing was at the time of its seizure.

Production of articles, etc. seized, before magistrate and powers of magistrate to deal with them.

333. (1) Articles of food, animals, poultry, fish, utensils or vessels, seized under section 330 and not destroyed under section 332 shall as soon as possible be produced before a magistrate.

(2) Whether or not complaint is laid before the magistrate of any offence under the Indian Penal Code as in force in Mysore or under this Act, if it appears to the magistrate on taking such evidence as he thinks necessary that any such animal, poultry, or fish is diseased, or any

such article is noxious or any such utensil or vessel is of such kind or in such state as is described in section 330 he may order the same,

(*a*) to be forfeited to the corporation,

(*b*) to be destroyed at the charge of the owner or person in whose possession it was at the time of seizure, in such manner as to prevent the same being again exposed or hawked about for sale, or used for human food or for the manufacture or preparation of, or for containing, any such article as aforesaid.

Disposal of the dead.

Registration or closing of ownerless places for disposal of dead.

334. If it appears to the commissioner that there is no owner or person having the control of any place used for burying, burning, or otherwise disposing of the dead, he shall assume such control and register such place, or may, with the sanction of the corporation, close it.

Licensing of places for disposal of dead.

335. (1) No new place for the disposal of the dead, whether public or private, shall be opened, formed, constructed, or used unless a licence has been obtained from the commissioner on application.

(2) Such application for a licence shall be accompanied by a plan of the place to be registered showing the locality, boundaries and extent thereof, the name of the owner or person or community interested therein, the system of management, and such further particulars as the commissioner may require.

(3) The commissioner may, with the sanction of the corporation,

(*a*) grant or refuse a licence, or

(*b*) postpone the grant of a licence until his objections to the site have been removed or any particulars called for by him have been furnished.

Provision of burial and burning grounds and crematoria within or without the city by the corporation.

336. (1) The corporation may, and shall if no sufficient provision exists, provide places to be used as burial or burning grounds or crematoria, either within or with the sanction of the Government without the limits of the city and may charge and levy rents and fees for the use thereof.

(2) If the corporation provide any such place without the limits of the city, all the provisions of this Act and

all bye-laws framed under this Act for the management of such places within the city shall apply to such place and all offences against such provisions or bye-laws shall be cognizable by a magistrate as if such place were within municipal limits.

Register of registered, licensed and provided places and prohibition of use of other places.

337. (1) A book shall be kept at the municipal office in which the places registered, licensed or provided under section 334, section 335 or section 336 and all such places registered, licensed, or provided before the commencement of this Act, shall be recorded, and the plans of such places shall be filed in such office.

(2) Notice that such place has been registered, licensed or provided as aforesaid shall be affixed in English and Kannada to some conspicuous place at or near the entrance to the burial or burning ground or other place as aforesaid.

(3) The commissioner shall annually publish a list of all places registered, licensed, or provided as aforesaid or provided by the Government.

(4) No person shall bury, burn or otherwise dispose of any corpse except in a place which has been registered, licensed or provided as aforesaid.

(5) Where a magistrate on a complaint preferred by the commissioner, or otherwise is satisfied that a corpse has been buried in a place which has not been registered, licensed or provided as aforesaid, he may direct the exhumation of the corpse and its burial in an authorised place.

Report of burials and burnings.

338. The person having control of a place for disposing of the dead shall give information of every burial, burning or other disposal of a corpse at such place to the officer, if any, appointed by the commissioner in that behalf.

Prohibition against making of vault or grave in place of worship.

339. No person shall make a vault or grave, or cause any corpse to be buried within the walls or underneath any place of public worship:

Provided that the commissioner may, subject to the general or special orders of the Government, authorise the making of a vault or grave within the precincts of or underneath any place of public worship and the burial of priests or religious ministers in such vault or grave, or in an existing vault or grave.

Prohibition against use of burial and burning grounds dangerous to health or overcrowded with graves.

340. (1) If the commissioner is of opinion—

(*a*) that any registered or licensed place for the disposal of the dead or any place provided for such disposal by the corporation or by the Government is in such a state or situation as to be or to be likely to become dangerous to health of persons living in the neighbourhood thereof; or

(*b*) that any burial ground is overcrowded with graves, and if in the case of a public burial or burning ground or other place as aforesaid another convenient place duly authorised for the disposal of the dead exists or has been provided for the persons who would ordinarily make use of such place,

he may with the consent of the corporation and the previous sanction of the Government, give notice that it shall not be lawful after a period to be named in such notice, to bury, burn or otherwise dispose of any corpse at such place.

(2) Every notice given under sub-section (1) shall be published and a translation thereof in Kannada shall be affixed to some part of such place.

(3) After the expiry of the period named in such notice it shall not be lawful to bury, burn or otherwise dispose of a corpse at such place except with the permission of the commissioner.

Prohibition in respect of corpses.

341. No person shall—

(*a*) bury or cause to be buried any corpse or part thereof in a grave whether dug or constructed of masonry or otherwise in such manner that the surface of the coffin or the surface of the body where no coffin is used, is at a less depth than five feet from the surface of the ground; or

(*b*) build or dig or cause to be built or dug any grave in any burial ground at a less distance than two feet from the margin of any other existing grave; or

(*c*) without the sanction, in writing, of the commissioner or an order, in writing, of a magistrate reopen a grave already occupied; or

(*d*) convey or cause to be conveyed a corpse or part thereof to any burial or burning ground and not cause the burial or burning of the same to

commence within six hours after its arrival at such place ; or

(*e*) when burning or causing to be burnt a corpse or part thereof permit the same or any part thereof or its clothing to remain without being completely reduced to ashes ; or

(*f*) carry through any street a corpse or part thereof not decently covered ; or

(*g*) while carrying a corpse or part thereof within the city leave the same in or near any street for any purpose whatever ; or

(*h*) remove, otherwise than in a closed receptacle, any corpse or part thereof, kept or used for the purpose of dissection.

Fencing, etc., of private burial ground.

342. The owner of, or other person having control over, any private burial ground shall fence and maintain the same properly to the satisfaction of the commissioner.

Grave-digger's licence.

343. No person shall discharge the office of a grave-digger or other attendant at a public place for the disposal of the dead (other than a place provided by the Government) unless he has been licensed in that behalf by the commissioner.

CHAPTER XIII.

VITAL STATISTICS AND THE PREVENTION OF DISEASES.

Vital Statistics.

Compulsory registration of vital statistics.

344. (1) The corporation shall register all births and deaths occurring in the city.

(2) Information of births and deaths shall be given and their registration shall be made and enforced in the prescribed manner.

Dangerous Diseases.

Power to notify "Dangerous disease."

345. The Government may, by notification, declare any epidemic, endemic or infectious disease [not already specified in sub-clause (*a*) of section 3, clause (15)] to be a "dangerous disease" for the purpose of this Act.

(Chapter XIII—Vital Statistics and the Prevention af Diseases)

Obligation of medical practitioner or owner or occupier to report dangerous disease.

346. (1) If any medical practitioner becomes cognizant of the existence of any dangerous disease in any private or public dwelling in the city, he shall inform the commissioner, the health officer, or the sanitary inspector of the division, with the least practicable delay.

(2) The information shall be communicated in such form and with such details as the commissioner may require.

(3) The commissioner may direct the compulsory notification by the owner or occupier of every house within the municipal limits, during such period and to such officer as the commissioner may prescribe, of all deaths from or occurrences of dangerous disease in his house.

Explanation.—Sub-sections (1) and (2) shall apply to a *hakim* or a *vaidya*.

Power of entry into suspected places.

347. The commissioner or health officer may at any time by day or by night without notice, or after giving such notice as may appear to him reasonable, inspect any place in which any dangerous disease is reported or suspected to exist and except in cases where he is satisfied that adequate arrangements have been made or exist for the proper care and treatment of the person who is suffering or is suspected to be suffering from any dangerous disease, remove or cause to be removed such person to any Government or municipal medical institution intended for the treatment of patients suffering from such disease, and take such other measures as he may think fit to prevent the spread of such disease.

Prevention of Infection.

Provision of conveyances for carriage of patients.

348. The commissioner may provide and maintain suitable conveyances for the free carriage of persons suffering from any dangerous disease.

Powers to order removal of patients to hospital.

349. (1) If, in the case of any person in a hospital, it appears to the officer in charge of it that such person is suffering from a dangerous disease, or if, in the case of any other person, it appears to the health officer or assistant health officer (whether on a certificate signed by a medical

practitioner registered under the Mysore Medical Registration Act, 1931, or otherwise) that such person is suffering from a dangerous disease, and

(*a*) is without proper lodging or accommodation, or

(*b*) is lodged in a place occupied by more than one family, or

(*c*) is without medical supervision directed to prevent the spread of the disease,

and if such officer in charge, health officer or assistant health officer as the case may be, considers that such person should be removed to a hospital or other place at which patients suffering from such disease are received for medical treatment, he may remove such person or cause him to be removed to the said hospital or place:

Provided that, if any such person is a female she shall not be removed to any such hospital or place unless the same has accommodation of a suitable kind set apart from the portions assigned to males.

(2) If any female, who, according to custom, does not appear in public be removed to any hospital or place under sub-section (1),

(*a*) the removal shall be effected in such a way as to preserve her privacy;

(*b*) special accommodation suited to such custom shall be provided for her in such hospital or place; and

(*c*) a female relative shall be allowed to remain with her.

(3) Whoever obstructs the removal of a person under this section shall be deemed to have committed an offence punishable under section 269 of the Indian Penal Code as in force in Mysore.

Disinfection of buildings and articles.

350. (1) If the commissioner or health officer is of opinion that the cleansing or disinfecting of a building or of any part thereof, or of any article therein, which is likely to retain infection, will tend to prevent or check the spread of any dangerous disease, he may, by notice, require the owner or occupier to cleanse or disinfect the same, in the manner and within the time specified in such notice.

(2) The owner or occupier shall within the time specified as aforesaid comply with the terms of the notice.

(3) If the commissioner or health officer considers that immediate action is necessary, or that the owner or occupier is, by reason of poverty or otherwise, unable effectually to comply with his requisition, the commissioner or health officer may himself without notice cause such building, or article to be cleansed or disinfected, and for this purpose may cause such article to be removed from the building or premises; and the expenses incurred by the commissioner or health officer shall be recoverable from the said owner or occupier in cases in which such owner or occupier is, in the opinion of the commissioner or health officer, not unable by reason of poverty effectually to comply with such requisition.

Destruction of huts and sheds when necessary.

351. (1) If the commissioner is of opinion that the destruction of any hut or shed is necessary to prevent the spread of any dangerous disease, he may, after giving to the owner or occupier of such hut or shed such previous notice of his intention as may in the circumstances of the case appear to him reasonable take measures for having such hut or shed and all the materials thereof destroyed.

(2) Compensation shall be paid by the commissioner to any person who sustains substantial loss by the destruction of any such hut or shed; but, except as so allowed by the commissioner, no claim for compensation shall lie for any loss or damage caused by any exercise of the power conferred by this section.

Provision of places for disinfection and power to destroy infected articles.

352. (1) The commissioner may—

(*a*) provide proper places with all necessary attendants and apparatus for the disinfection of conveyances, of clothing, bedding, or other articles which have been exposed to infection from any dangerous disease, and

(*b*) cause conveyances, clothing, bedding or other articles brought for disinfection to be disinfected free of charge, or subject to such charges, as may be approved by the standing committee.

(2) The commissioner shall from time to time notify places at which conveyances, clothing, bedding or other articles which have been exposed to infection from any dangerous disease shall be washed and disinfected and no

person shall wash or disinfect any such article at any place not so notified.

(3) The commissioner may direct any clothing, bedding, or other article likely to retain infection from any dangerous disease to be disinfected or destroyed, and may give compensation for any article destroyed under this sub-section.

Prohibition against transfer of infected articles.

353. No person shall, without previously disinfecting it give, lend, let, hire, sell, transmit, or otherwise dispose of, any article which he knows or has reason to know has been exposed to infection from any dangerous disease:

Provided that nothing in this section shall apply to a person who transmits with proper precautions any article for the purpose of having it disinfected.

Prohibition against infected person carrying on occupation.

354. If any person knows or has been certified by the health officer, a medical officer in the service of the Government or of the corporation or a medical practitioner registered under the Mysore Medical Registration Act, 1931, that he is suffering from a dangerous disease he shall not engage in any occupation or carry on any trade or business unless he can do so without risk of spreading the disease.

Prohibition against diseased person entering public conveyance.

355. (1) No person who is suffering from any dangerous disease shall enter a public conveyance without previously notifying to the owner or driver or person in charge of such conveyance that he is so suffering.

(2) No owner or driver or person in charge of a public conveyance shall be bound to convey any person suffering as aforesaid, unless and until the said person pays or tenders a sum sufficient to cover any loss and costs that may be incurred in disinfecting such conveyance.

(3) A court convicting any person of contravening sub-section (1) may levy in addition to the penalty for the offence provided in this Act such amount as the court deems sufficient to cover the loss and costs which the owner or driver must incur for the purpose of disinfecting the conveyance, the amount so imposed shall be awarded by the court to the owner or driver of the conveyance:

Provided that in a case which is subject to appeal, such amount shall not be paid to the owner or driver before

the period allowed for presenting the appeal has elapsed; or if an appeal is presented, before the decision of the appeal.

(4) At the time of awarding compensation in any subsequent civil suit relating to the same matter the court shall take into account any sum which the plaintiff shall have received under this section.

Disinfection of public conveyance after carriage of patient.

356. (1) The owner, driver or person in charge of any public conveyance in which any person suffering from a dangerous disease has been carried, shall forthwith disinfect the conveyance or cause it to be disinfected.

(2) No such conveyance shall be used until the health officer or some person authorized by him in this behalf has granted a certificate stating that it may be used without causing risk of infection.

Letting of infected buildings.

357. (1) No person shall let or sub-let or for that purpose allow any person to enter a building or any part of a building in which he knows or has reason to know that a person has been suffering from a dangerous disease until the health officer has granted a certificate that such building may be re-occupied.

(2) For the purposes of sub-section (1), the keeper of a hotel or lodging house shall be deemed to let the same or part of the same to any person accommodated therein.

Power to order closure of places of public entertainment.

358. In the event of the prevalence of any dangerous disease within the city, the commissioner may, with the sanction of the standing committee, by notice require the owner or occupier of any building, booth or tent used for purposes of public entertainment to close the same for such period as may be fixed by the standing committee.

Minor suffering from dangerous disease not to attend school.

359. No person being the parent or having the care or charge of a minor who is or has been suffering from a dangerous disease or has been exposed to infection therefrom shall, after a notice from the health officer that the minor is not to be sent to school or college, permit such minor to attend school or college without having procured from the health officer a certificate (which shall be granted free of charge on application) that in his opinion such minor may attend without undue risk or communicating such disease to others.

Provision as to library books.

360. (1) No person who is suffering from an infectious disease shall take any book or use or cause any book to be taken for his use from or in any public or circulating library.

(2) A person shall not permit any book which has been taken from a public or circulating library, and is under his control, to be used by any person whom he knows to be suffering from an infectious disease.

(3) A person shall not return to any public or circulating library any book which he knows to have been exposed to infection from any infectious disease, or permit any such book which is under his control to be so returned, but shall give notice to the commissioner that the book has been so exposed to infection, and the commissioner shall cause the book to be disinfected and returned to the library, or to be destroyed.

(4) The commissioner shall pay to the proprietor of the library from which the book is procured the value of any book destroyed under the power given by this section.

Explanation.—For the purposes of this section the commissioner shall from time to time notify what diseases are to be deemed infectious.

Power of commissioner to prohibit use of water likely to spread infection.

361. If the health officer certifies that the water in any well, tank or other place within the limits of the city is likely, if used for drinking, to engender or cause the spread of any dangerous disease, the commissioner may by public notice prohibit the removal or use of such water for drinking and domestic purposes during a specified period.

Small-pox.

Compulsory vaccination.

362. The corporation shall enforce vaccination throughout the city in such manner as may be prescribed and it may enforce re-vaccination throughout the city or in any part thereof, in respect of such persons, to such extent and in such manner as may be prescribed.

Obligation to give information of small-pox.

363. Where an inmate of any dwelling place within the city is suffering from small-pox, the head of the family to which the inmate belongs and, in his default, the occupier or person in charge of such place, shall inform

the commissioner, the health officer, the medical registrar of the district, or the sanitary inspector of the division with the least practicable delay.

Prohibition of inoculation for small-pox.

364. (1) Inoculation for small-pox is prohibited.

(2) No person who has undergone the operation of inoculation shall enter the city before the lapse of forty days from the date of inoculation without a certificate from a medical practitioner of such class as the corporation may authorize to grant such certificates stating that such person is no longer likely to produce small-pox by contact or near approach.

PART V.

Subsidiary Legislation and Penalties.

CHAPTER XIV.

RULES, BYE-LAWS AND REGULATIONS.

Rules and Schedules.

Power of Government to make rules.

365. (1) The Government may make rules to carry out all or any of the purposes of this Act not inconsistent therewith.

(2) In particular and without prejudice to the generality of the foregoing power such rules may—

(*a*) provide for all matters expressly required or allowed by this Act to be prescribed;

(*b*) regulate or prohibit the moving of any resolution or the making of any motion on, or the discussion of any matter unconnected with the municipal administration;

(*c*) prescribe the accounts to be kept by the corporation the manner in which such accounts shall be audited and published and the conditions under which the rate-payers may appear before auditors, inspect books and vouchers and take exception to items entered therein or omitted therefrom;

(*d*) prescribe the forms of all registers, reports and returns, the manner in which such registers shall be maintained, the dates on which the reports and returns shall be made and the officers to whom they shall be sent;

(*e*) regulate the sharing between local authorities in Mysore of the proceeds of the profession tax, tax on carriages and animals, tax on carts and other taxes or income levied or obtained under this or any other Act;

(*f*) prescribe the powers of auditors, inspecting and superintending officers authorised to hold inquiries, to summon and examine witnesses, and to compel the production of documents and all other matters connected with audit, inspection and superintendence; and

(*g*) prescribe the form of warrant under Rule 30 of Schedule III and the form of notice of sale under Rule 32 of the same schedule.

(3) The Government may make rules altering, adding to, or cancelling any of Schedules to this Act except Schedules I, VI and VII.

(4) All references made in this Act to any of the aforesaid schedules shall be construed as referring to such schedules as for the time being amended in exercise of the powers conferred by sub-section (3).

(5) In making any rule the Government may provide that a breach thereof shall be punishable with a fine which may extend to one hundred rupees.

Making of rules after previous publication.

366. The power to make rules under section 365 and the power to issue notifications under section 48 are subject to the following conditions :—

(*a*) A draft of the rules or notification shall be published in the official Gazette and forwarded to the corporation for its opinion.

(*b*) Such draft shall not be further proceeded with until six weeks after such publication or until such later date as the Government may appoint.

(*c*) All rules made under section 365 shall be published in the official Gazette and upon such publication shall have effect as if enacted in this Act.

Bye-laws.

Power to make bye-laws.

367. The corporation may make bye-laws, not inconsistent with this Act or with any other law to provide—

(1) for all matters expressly required or allowed by this Act to be provided for by bye-law;

(2) for the due performance by all municipal officers and servants of the duties assigned to them;

(3) for the regulation of the time and mode of collecting the taxes and duties under this Act;

(4) for determining the conditions under which lands shall be deemed to be appurtenant to building;

(5) (*a*) for the use of public tanks, wells, conduits and other places or works for water-supply;

(*b*) for the regulation of public bathing, washing and the like;

(*c*) for the maintenance and protection of the water-supply system, and the protection of water-supply from contamination;

(*d*) for the terms and conditions on which house connections with the corporation's water-supply mains may be made; for their alteration and repair and for their being kept in proper order;

(*e*) for supply of water for domestic consumption and use;

(*f*) for the prevention of waste of water;

(*g*) for the measurement of water;

(*h*) for the compulsory provision of cisterns and meters;

(*i*) for the supply of water in case of fire;

(6) for the maintenance and protection of the lighting system;

(7) (*a*) for the maintenance and protection of the drainage system;

(*b*) for the construction of house drains, and for regulating their situation, mode of construction and materials;

(*c*) for the alteration and repair of house drains;

(*d*) for the cleansing of house drains;

(*e*) for the construction of closed cess-pools and drains;

(*f*) for the payment or apportionment of money payable on account of pipes or drains common to more premises than one;

(8) for the cleansing of latrines, earth-closets, ash-pits and cess-pools, and the keeping of latrines supplied with sufficient water for flushing;

(9) (*a*) for the testing of water-pipes and drains in private premises, the recovery or the apportionment of the cost of such testing, and the breaking up of ground or of buildings for the purpose of such testing;

(*b*) for the licensing of plumbers and fitters and for the compulsory employment of licensed plumbers and fitters;

(10) (*a*) for the laying out of streets, for determining the information and plans to be submitted with applications for permission to lay out streets; and

for regulating the level and width of public streets and the height of buildings abutting thereon;

(*b*) for the regulation of the use of public streets, and the closing thereof or parts thereof;

(*c*) for the regulation of traffic in public streets, or their reservation for particular kinds of traffic;

(*d*) for the protection of avenues, trees, grass and other appurtenances of public streets and other places.

(11) for the regulation of the use of parks, gardens and other public or municipal places;

(12) (*a*) for the regulation of building;

(*b*) for determining the information and plans to be submitted with applications to build;

(*c*) for the licensing of builders and surveyors and for the compulsory employment of licensed builders and surveyors;

(13) for the regulation and licensing of hotels, lodging houses, boarding houses, choultries, rest houses, restaurants, eating houses, cafes, refreshment rooms, coffee houses and any premises to which the public are admitted for repose or for the consumption of any food or drink or any place where any food or drink is exposed for sale;

(14) for regulating the mode of constructing stables, cattle-sheds and cow-houses and connecting them with municipal drains;

(15) for the control and supervision of public and private cart-stands, for the regulation of their use and for the levy of fees therein;

(16) for the sanitary control and supervision of factories and places used for any of the purposes specified in schedule V and of any trade or manufacture carried on therein;

(17) (*a*) for the control and supervison of slaughter-houses and of places used for skinning and cutting up of carcasses;

(*b*) for the control and supervision of the methods of slaughtering;

(*c*) for the control and supervision of butchers carrying on business in the city or at any slaughter-house without the city provided or licensed by the corporation;

(18) for the inspection of milch-cattle and the regulation of the ventilation, lighting, cleansing, drainage and water-supply of dairies and cattle-sheds in the occupation of persons following the trade of dairyman or milk-seller;

(19) for enforcing the cleanliness of milk-stores and milk-shops and vessels and utensils used by the keepers thereof or by hawkers for containing or measuring milk or preparing any milk product and for enforcing the cleanliness of persons employed in the milk-trade;

(20) for requiring notice to be given whenever any milch-animal is affected with any contagious disease and prescribing the precautions to be taken in order to protect milch-cattle and milk against infection and contamination;

(21) (*a*) for the inspection of public and private markets and shops and other places therein;

(*b*) for the regulation of their use and the control of their sanitary condition; and

(*c*) for licensing and controlling brokers, commission agents and weighmen and measurers practising their calling in markets;

(22) for prescribing the method of sale of articles whether by measure, weight, tale or piece;

(23) for prescribing and providing standard weights, scales and measures and preventing the use of any others;

(24) for the prevention of the sale, or exposure for the sale, of unwholesome meat, fish or provisions and securing the efficient inspection and sanitary regulation of shops in which articles intended for human food are kept or sold;

(25) (*a*) for the regulation of burial and burning grounds and other places for the disposal of corpses;

(*b*) for the levy of fees for the use of such burial and burning grounds and crematoria as are maintained by the corporation;

(*c*) for the verification of deaths and the causes of death;

(*d*) for the period of which corpses must be kept for inspection;

(*e*) for the period within which corpses must be conveyed to a burial or burning ground, and the mode of conveyance of corpses through public places;

(26) for the registration of births and deaths ;

(27) for the training and licensing of dhais and mid-wives ;

(28) for the prevention of dangerous diseases of men or animals ;

(29) for the enforcement of compulsory vaccination or re-vaccination ;

(30) for the prevention of and out-breaks of fire ;

(31) for the prohibition and regulation of advertisements;

(32) (*a*) for fixing octroi limits and stations ;

(*b*) for the exhibition of tables of octroi, for requiring a license to be obtained for the sale of any article liable to octroi and prescribing the conditions on or subject to which such license may be granted, refused, suspended or withdrawn ;

(*c*) for regulating the system under which refunds are to be made on account thereof when the animals or goods on which the octroi has been paid, or articles manufactured wholly or in part from such animals or goods are again exported and the custody or storage of animals or goods declared not to be intended for use or consumption within the city ; and

(*d*) for prescribing a period of limitation after which no claim for refund of octroi shall be entertained, and the minimum amount for which any claim to refund may be made ;

(33) for stopping, abating or controlling any excessive noise whether within or outside a building which may amount to a nuisance ;

(34) in general, for securing cleanliness, safety and order and the good government and well being of the city and for carrying out all the purposes of this Act.

Power to give retrospective effect to certain bye-laws.

368. Bye-laws with regard to the drainage of, and supply of water to, buildings and water-closets, earth-closets, privies, ash-pits and cess-pools in connection with buildings and the keeping of water closets supplied with sufficient water for flushing, may be made so as to affect buildings erected before the passing of the bye-laws or of this Act.

Penalty for breaches of bye-laws.

369. In making any bye-laws under sections 367 and 368 the corporation may provide that a breach thereof shall be punishable—

(*a*) with fine which may extend to fifty rupees, and in case of continuing breach, with fine which may extend to fifteen rupees for every day during which the breach continues after conviction for the first breach, or

(*b*) with fine which may extend to ten rupees for every day during which the breach continues after receipt of notice from the commissioner to discontinue such breach.

Confirmation of Bye-laws by Government.

370. No bye-law made by the corporation under this Act shall have any validity unless and until it is sanctioned by the Government.

Condition precedent to making of bye-laws.

371. The power to make bye-laws under this Act is subject to the conditions—

(*a*) that a draft of the proposed bye-law is published in the official Gazette and in the local newspapers;

(*b*) that the draft shall not be further proceeded with until after the expiration of a period of one month from the publication thereof in the official Gazette or of such longer period as the corporation may appoint;

(*c*) that for at least one month during such period a printed copy of the draft shall be kept at the municipal office for public inspection and all persons permitted to peruse the same at any reasonable time free of charge; and

(*d*) that printed copies of the draft shall be sold to any person requiring them on payment of such price, as the commissioner may fix.

Rules in lieu of Bye-laws.

Power of Government to make rules in lieu of bye-laws.

372. (1) If, in respect of any of the matters specified in section 367, the corporation has failed to make any bye-laws or if the bye-laws made by it are not, in the opinion of the Government adequate, the Government may make rules providing for such matter to such extent as they may think fit.

(2) Rules made under this section, may add to, alter, or cancel any bye-laws made by the corporation.

(3) If any provision of a bye-law made by the corporation is repugnant to any provision of a rule made under this

section, the rule shall prevail and the bye-law shall, to the extent of the repugnancy, be void.

(4) The provisions of sections 368, 369 and 371, of the second sentence of sub-section (1) of section 373 and of section 375 shall apply to the rules made under this section as they apply to the bye-laws made under section 367, with the substitution of the word 'Government' for the word 'corporation' in section 369 and clause (*b*) of section 371 and of the word 'Government' for the word 'commissioner' in clause (*d*) of section 371.

(5) Before making any rules under this section the Government shall give the corporation an opportunity of showing cause against the making thereof.

Publication of Rules, Bye-laws and Regulations.

Publication of bye-law rules.

373. (1) When any rule or bye law has been made, under this Act, such rule or bye-law shall be published in the official Gazette in English and in Kannada. A bye-law shall come into operation three months after it has been published as aforesaid.

(2) The Commissioner shall cause all rules and bye-laws in force to be printed in the said languages, and shall cause printed copies thereof to be sold to any applicant on payment of a fixed price.

(3) The Commissioner shall from time to time advertise in the local newspapers that copies of rules and bye-laws are for sale and specify the place where and the person from whom and the price at which they are obtainable.

(4) The Commissioner shall publish lists of offences and fines under this Act and the rules and bye-laws made under it, and shall cause printed copies thereof to be sold to any applicant on payment of a fixed price.

Publication of regulations.

374. Regulations made under this Act shall be published in such manner as the corporation may determine

Exhibition of bye-laws, rules and regulations

375. (1) Printed copies of bye-laws under section 367, clauses (10) (*b*), (*c*), (*d*) and (11) shall be affixed at the entrances to, or elsewhere in the street, park or other place affected thereby in such conspicuous manner as the commissioner may deem best calculated to give information to the persons using such place.

(2) Printed copies of other bye-laws and of the rules and regulations shall be hung up in some conspicuous part of the municipal office. The commissioner shall also keep affixed in a like manner in places of public resort, markets, slaughter-houses and other places affected thereby copies of such portions of the rules, bye-laws and regulations as may relate to those places.

(3) No municipal officer or servant shall prevent any person from inspecting at any reasonable time copies so exhibited.

(4) No person shall, without lawful authority, destroy, pull down, injure, or deface any copies exhibited as above or any board to which the copies have been affixed.

CHAPTER XV.

PENALTIES.

General provision regarding penalties specifi d in the schedules.

376. (1) Whoever—

(*a*) contravenes any provision of any of the sections or rules of this Act specified in the first column of Schedule VI;

(*b*) contravenes any rule or order made under any of the said sections or rules; or

(*c*) fails to comply with any direction lawfully given to him or any requisition lawfully made upon him under or in pursuance of the provisions of any of the said sections, or rules;

shall on conviction be punished with the fine which may extend to the amount mentioned in that behalf in the third column of the said schedule.

(2) Whoever after having been convicted of—

(*a*) contravening any provision of any of the sections or rules of this Act specified in the first column of Schedule VII; or

(*b*) contravening any rule or order made under any of the said sections or rules; or

(*c*) failing to comply with any direction lawfully given to him or any requisition lawfully made upon him under or in pursuance of any of the said sections, or rules,

continues to contravene the said provision or to neglect to comply with the said direction or requisition, as the case may be, shall on conviction be punished, for each day after the previous date of conviction during which he continues so to offend, with fine which may extend to the amount mentioned in that behalf in the third column of the said schedule.

Explanation.—The entries in the second column of Schedules VI and VII headed "subject" are not intended as definitions of the offences described in the sections, sub-sections, clauses or rules mentioned in the first column or even as abstracts of those sections, sub-sections, clauses or rules, but are inserted merely as references to the subject of the sections, sub-sections, clauses or rules as the case may be.

Penalty for voting when pecuniarily interested and acting as councillor or alderman when not entitled, etc.

377. (1) If a councillor or an alderman votes in contravention of section 36, or if any person acts as a councillor or an alderman knowing that under this Act or the rules made thereunder he is not entitled or has ceased to be entitled to hold such office, he shall on conviction be punished with fine not exceeding two hundred rupees for every such offence.

Penalty for acting as mayor or deputy mayor when not entitled, etc.

(2) If any person acts as or exercises the functions of the mayor or deputy mayor knowing that under this Act or the rules made thereunder he is not entitled or has ceased to be entitled to hold such office or to exercise such functions, he shall on conviction be punished with fine not exceeding one thousand rupees for every such offence.

Penalty for failure to hand over documents, etc., by mayor or deputy mayor.

(3) If the mayor or deputy mayor fails to hand over any documents of, or any money or other properties vested in, or belonging to, the corporation, which are in or have come into his possession or control, to his successor in office or other prescribed authority, in every case as soon as his term of office as mayor or deputy mayor expires and in the case of the deputy mayor also on demand by the mayor, such mayor or deputy mayor shall, on conviction, be punished with fine not exceeding one thousand rupees for every such offence.

Penalty for acquisition by municipal officer of interest in contract or work.

378. If the Commissioner or any municipal officer or servant knowingly acquires, directly or indirectly, by himself or by a partner or employee or servant any personal share or interest in any contract or employment with, by, or on behalf of the corporation, he shall be deemed to have

committed the offence punishable under section 168 of the Indian Penal Code :

Provided that no person shall, by reason of being a shareholder in, or member of, any company be held to be interested in any contract between such company and the corporation unless he is a director of such company.

Penalty for omission to take out licence for vehicle or animal.

379. (1) Every owner or person in charge of any vehicle or animal liable to tax under section 117 who omits to obtain, within 15 days of the service of a bill on him, a licence under section 123 shall, on conviction, be punished with fine not exceeding fifty rupees and shall also pay the amount of the tax payable by him in respect of such vehicle or animal.

(2) On payment of such fine and tax and of such costs as may be awarded, such owner or person shall receive a licence for the vehicle or animal in respect of which he has been fined and for the period during which he has been found to be in default.

(3) The provisions of this section shall apply to any person who, having compounded for the payment of a certain sum under section 120, fails to pay such sum and the amount due for a licence shall in such case be taken as the amount so compounded for.

Penalty for wilfully preventing distraint.

380. Any person who wilfully prevents distraint or sufficient distraint of property subject to distraint for any tax due from him, shall on conviction by a magistrate be liable to a fine not exceeding twice the amount of the tax, found to be due.

Penalty for unlawful building.

381. If the construction or reconstruction of any building or well—

(*a*) is commenced without the permission of the commissioner, or

(*b*) is carried on or completed otherwise than in accordance with the particulars on which such permission was based, or

(*c*) is carried on or completed in contravention of any lawful order or breach of any provision contained in this Act or in any rule or bye-law made under it, or of any direction or requisition lawfully given or made, or

if any alterations or additions required by any notice issued under section 252 or section 263 are not duly made, or

if any person to whom a direction is given by the commissioner to alter or demolish a building or well under section 264 fails to obey such direction,

the owner of the building or well or the said person, as the case may be, shall be liable on conviction to a fine which may extend in the case of a well or hut to fifty rupees and in the case of any other building to five hundred rupees, and to a further fine which may extend in the case of a well or hut to ten rupees, and in the case of any other building to one hundred rupees, for each day during which the offence is proved to have continued after the first day.

Notice to scavengers before discharge.

382. (1) In the absence of a written contract to the contrary, every scavenger employed by the corporation shall be entitled to one month's notice before discharge or to one month's wages in lieu thereof, unless he is discharged for misconduct or was engaged for a specified term and discharged at the end of it.

Penalty for withdrawal of scavengers without notice.

(2) Should any scavenger employed by the corporation, in the absence of a written contract authorizing him so to do, and without reasonable cause, resign his employment or absent himself from his duties without giving one month's notice to the corporation, or neglect or refuse to perform his duties, or any of them, he shall be liable on conviction to a fine not exceeding fifty rupees or to imprisonment of either description which may extend to two months.

Application of sub-sections (1) and (2) to other municipal servants.

(3) The Government may by notification direct that on and from a date to be specified in the notification, the provisions of sub-sections (1) and (2) with respect to scavengers shall apply also to any other specified class of municipal servants whose functions concern the public health or safety.

Wrongful restraint of commissioner and his delegates.

383. Every person who prevents the commissioner, or any person to whom the commissioner has lawfully delegated his power from exercising his power of entering on any land or into any building shall be deemed to have committed an offence under section 341 of the Indian Penal Code as in force in Mysore.

Penalty for not giving information or giving false information.

384. If any person who is required by the provisions of this Act or by any notice or other proceedings issued under this Act to furnish any information–

(*a*) omits to furnish it, or

(*b*) knowingly or negligently furnishes false information, such person shall, on conviction, be punished with fine not exceeding one hundred rupees.

(*Chapter XVI—Procedure and Miscellaneous*)

PART VI.

CHAPTER XVI.

PROCEDURE AND MISCELLANEOUS.

Licences and Permissions.

General provisions regarding licences, registrations and permissions.

385. (1) Every licence or permission granted under this Act or any rule or bye-law made under it shall specify the period if any, for which and the restrictions, limitations and conditions subject to which the same is granted, and shall be signed by the commissioner.

(2) (*a*) Save as otherwise expressly provided in, or may be prescribed under, this Act for every such licence or permission, fees shall be paid in advance on such units and at such rates as may be fixed by the corporation:

Provided that the commissioner may at his discretion consider any application for the grant or renewal of any licence or permission though the fee payable therefor has not been paid in advance:

Provided further that not more than one fee shall be levied in respect of any purpose specified in more heads than one of Schedule V if such heads form part of a continuous process of manufacture and the fee so charged shall not exceed the highest fee chargeable in respect of any one of the said purposes.

(*b*) The corporation may compound for any period not exceeding three years at a time with the owner of any mill or factory for a certain sum to be paid in lieu of the fees payable in respect of such mill or factory.

(*c*) Every order of the commissioner or other municipal authority granting or refusing a licence or permission shall be published on the notice board of the corporation.

(3) Every order of the commissioner or other municipal authority refusing, suspending, cancelling or modifying a licence or permission shall be in writing and shall state the grounds on which it proceeds.

(4) Subject to the special provisions in Chapters X and XII regarding buildings, and private markets and subject

to such sanction as may be required for the refusal of a licence or permission, any licence or permission granted under this Act or any rule or bye-law made under it may at any time be suspended or revoked by the commissioner, if any of its restrictions, limitations or conditions is evaded or infringed by the grantee, or if the grantee is convicted of a breach of any of the provisions of this Act or of any rule, bye-law or regulation made under it in any matter to which such licence or permission relates, or if the grantee has obtained the same by misrepresentation or fraud.

(5) It shall be the duty of the commissioner to inspect places in respect of which a licence or permission is required by or under this Act, and he may enter any such place between sunrise and sunset, and also between sunset and sunrise if it is open to the public or any industry is being carried on in it at the time; and if he has reason to believe that anything is being done in any place without a licence or permission, where the same is required by or under this Act, or otherwise than in conformity with the same, he may at any time by day or night without notice enter such place for the purpose of satisfying himself whether any provision of law, rules, bye-laws, regulations, any condition of a licence or permission or any lawful direction or prohibition is being contravened and no claim shall lie against any person for any damage or inconvenience necessarily caused by the exercise of powers under this sub-section by the commissioner or any person to whom he has lawfully delegated his powers or by the use of any force necessary for effecting an entrance under this sub-section.

(6) When any licence or permission is suspended or revoked, or when the period for which it was granted or within which application for renewal should be made has expired, whichever expires later, the grantee shall for all purposes of this Act, or any rule or bye-law made under it be deemed to be without licence or permission until the order suspending or revoking the licence or permission is cancelled or subject to sub-section (10) until the licence or permission is renewed, as the case may be.

(7) Every grantee of any licence or permission shall at all reasonable times, while such licence or permission remains in force, produce the same at the request of the commissioner.

(8) Whenever any person is convicted of an offence in respect of the failure to obtain a licence or permission or to make registration required by the provisions of this Act, or by any rule or bye-law made under this Act, the magistrate shall in addition to any fine which may be imposed, recover summarily and pay over to the corporation the amount of the fee chargeable for the licence or permission or for registration and may in his discretion also recover summarily and pay over to the corporation such amount, if any, as he may fix as the costs of the prosecution.

(9) Such recovery of the fee under sub-section (8) shall not by itself entitle the person convicted to a licence or permission or to registration as aforesaid.

(10) The acceptance by the corporation of the pre-payment of the fee for a licence or permission or for registration shall not entitle the person making such pre-payment to the licence or permission or to registration, as the case may be, but only to refund of the fee in case of refusal of the licence or permission or of registration; but an applicant for the renewal of a licence or permission or registration shall until communication of orders on his application be entitled to act as if the licence or permission or registration had been renewed; and, save as otherwise specially provided in this Act, if orders on an application for licence or permission or for registration are not communicated to the applicant within forty-five days after the receipt of the application by the commissioner, the application shall be deemed to have been allowed for the year or for such less period as is mentioned in the application and subject to the law, rules, bye-laws, regulations and all conditions ordinarily imposed.

Appeals.

Appeals from commissioner to standing committee.

386. (1) An appeal shall lie to the standing committee from—

(*a*) any notice issued or other action taken or proposed to be taken by the commissioner—

(i) under sections 140, 187, 195, 196, 197, 199, 252, 253, 264 (3), 265 (1), 266 (1), 271 (1), 272, 273, 280, 289, 290, 291, 298, 299 and 301;

(ii) under any bye-law concerning house-drainage or the connection of house-drains with municipal drains,

or house-connections with municipal water supply or lighting mains;

(*b*) any refusal by the commissioner to grant permission to construct or reconstruct a building under section 246 or 258;

(*c*) any refusal by the commissioner to grant a permission under sections 137, 190, 269, or 298; or

(*d*) any refusal by the commissioner to grant a licence under sections 288, 297, 308 or 315 (2); or

(*e*) any order of the commissioner made under section 385, sub-section (4), suspending or revoking a licence;

(*f*) any other order of the commissioner that may be made appealable by rules under section 365.

(2) If, on any such appeal, the standing committee reverses or substantially modifies any action taken or proposed to be taken by the commissioner or any order passed by him, he may, within one month of the date of such decision, refer the matter to the corporation, and pending the decision of the corporation on such reference, the commissioner shall not be bound to give effect to the decision of the standing committee.

The decision of the standing committee or where the matter has been referred to the corporation as aforesaid, the decision of the corporation shall be final.

Limitation of time for appeal.

387. In any case in which no time is laid down in the foregoing provisions of this Act for the presentation of an appeal allowed thereunder, such appeal shall, subject to the provisions of section 5 of the Mysore Limitation Act, 1911, be presented—

(*a*) where the appeal is against an order granting a licence or permission, within thirty days after the date of the publication of the order on the notice board of the corporation, and

(*b*) in other cases within thirty days after the date of receipt of the order or proceeding against which the appeal is made.

(Chapter XVI—Procedure and Miscellaneous)

Power to Summon.

Power of person conducting election and other inquiries.

388. All persons authorised by rule to conduct enquiries relating to elections and all inspecting or superintending officers holding any inquiry into matters falling within the scope of their duties, shall have for the purposes of such enquiries the same powers in regard to the issue of summonses for the attendance of witnesses and the production of documents as are conferred upon revenue officers by the Mysore Land Revenue Code, and the provisions of that Act, shall apply to summonses issued and to persons summoned by virtue of the powers conferred by this section; and all persons to whom summonses are issued by virtue of the said powers shall be bound to obey such summonses.

Summons to attend and give evidence or produce documents.

389. The commissioner may summon any person to attend before him, and to give evidence or produce documents, as the case may be, in respect of any question relating to taxation, or inspection, or registration, or to the grant of any licence, or permission under the provisions of this Act.

Procedure.

Form of notices and permissions.

390. All notices and permissions given, issued, or granted as the case may be, under the provisions of this Act must be in writing.

Proof of consent of municipal authorities or municipal officers.

391. Whenever under this Act or any rule, bye-law or regulation made under it, the doing or the omitting to do anything or the validity of anything depends upon the approval, sanction, consent, concurrence, declaration, opinion or satisfaction of—

(*a*) the corporation, a standing committee, or the commissioner, or

(*b*) any municipal officer,

a written document signed in case (*a*), by the commissioner and in case (*b*) by the said municipal officer, purporting to convey or set forth such approval, sanction, consent, concurrence, declaration, opinion or satisfaction, shall be sufficient evidence thereof.

Signature on documents.

392. (1) Every licence, permission, notice, bill, schedule, summons, warrant or other document which is required by

this Act or by any rule, bye-law or regulation made under it to bear the signature of the commissioner or of any municipal officer shall be deemed to be properly signed if it bears facsimile of the signature of the commissioner or of such municipal officer, as the case may be, stamped thereupon.

(2) Nothing in sub-section (1) shall be deemed to apply to a cheque drawn upon the municipal fund or to any deed of contract.

Publication of notification.

393. Save as otherwise provided, every notification under this Act shall be published in the official Gazette, in English and Kannada.

Publication of order, notice or other documents.

394. Every order, notice or other document directed to be published under this Act or any rule, bye-law or regulation made under it, shall, unless a different method is prescribed by this Act or by the corporation or the standing committee as the case may be, be translated into Kannada and deposited in the office of the corporation and copies thereof in English and in Kannada shall be posted in a conspicuous position at such office and at such other places as the corporation or standing committee as the case may be, may direct; and a public proclamation shall be made by beat of drum in the locality affected or by advertisement in the local newspapers that such copies have been so posted and that the originals are open to inspection at the office of the corporation.

Publication in newspapers.

395. Whenever it is provided by this Act or by any rule, bye-law or regulation made under it that notice shall be given by advertisement in the local newspapers, or that a notification or any information shall be published in the same, such notice, notification or information shall be inserted in at least one English and one Kannada newspaper published in the city.

Notice of prohibition or setting apart of places.

396. Whenever the corporation, a standing committee or the commissioner shall have set apart any place for any purpose authorised by this Act or shall have prohibited the doing of anything in any place, the commissioner shall forthwith cause to be put up a notice in English and in Kannada at or near such place. Such notice shall

specify the purpose for which such place has been set apart or the act prohibited in such place.

Service or Sending of Notices, etc.

Method of serving documents

397. (1) When any notice or other document is required by this Act, or by any rule, bye-law, regulation or order made under it to be served on or sent to any person the service or sending thereof may be effected—

(*a*) by giving or tendering the said document to such person; or

(*b*) if such person is not found, by leaving such document at his last known place of abode or business or by giving or tendering the same to his agent, clerk or servant or some adult member of his family; or

(*c*) if such person does not reside in the city and his address elsewhere is known to the commissioner, by sending the same to him by post registered, or

(*d*) if none of the means aforesaid be available, by affixing the same in some conspicuous part of such place of abode or business.

(2) When the person is an owner or occupier of any building or land it shall not be necessary to name the owner or occupier in the document, and in the case of joint owners and occupiers it shall be sufficient to serve it on, or send it to, one of such owners or occupiers.

(3) Whenever in any bill, notice, form or other document served or sent under this Act, a period is fixed within which any tax or other sum is to be paid or any work executed or anything provided, such period shall, in the absence of an express provision to the contrary in this Act, be calculated from the date of such service or sending by post, registered.

Relation of Occupier to Owner.

Recovery by occupier of sum leviable from owners.

398. If the occupier of any building or land makes on behalf of the owner thereof any payment for which under this Act, the owner, but not the occupier is liable, such occupier shall be entitled to recover the same from the owner and may deduct it from the rent then or thereafter due by him to the owner.

Obstruction of owner by occupier.

399. (1) If the occupier of any building or land prevents the owner from carrying into effect in respect thereof any of the provisions of this Act the commissioner may by an order require the said occupier to permit the owner, within eight days from the date of service of such order, to execute all such works as may be necessary.

(2) Such owner shall, for a period during which he is prevented as aforesaid, be exempt from any fine or penalty to which he might otherwise have become liable by reason of default, in executing such works.

Execution of work by occupier in default of owner.

400. If the owner of any building or land fails to execute any work which he is required to execute under the provisions of this Act or of any rule, bye-law, regulation or order made under it, the occupier of such building or land, may, with the approval of the commissioner, execute the said work, and shall be entitled to recover from the owner the reasonable expenses incurred in the execution thereof, and may deduct the amount thereof from the rent then or thereafter due by him to the owner.

Commissioner's Powers of Entry and Inspection.

Power of entry to inspect, survey or execute the work.

401. The commissioner or any person authorised by him in this behalf may enter into or on any building or land with or without assistants or workmen in order to make any inquiry, inspection, test, examination, survey, measurement or valuation or for the purpose of lawfully placing or removing meters, instruments, pipes or apparatus, or to execute any other work which is authorised by the provisions of this Act or of any rule, bye-law, regulation or order made under it, or which it is necessary for any of the purposes of this Act or in pursuance of any of the said provisions to make or execute:

Provided that—

(*a*) except when it is in this Act otherwise expressly provided, no such entry shall be made between sunset and sunrise;

(*b*) except when it is in this Act otherwise expressly provided no dwelling-house, and no part of a public building or hut, which is used as a dwelling-place, shall be so entered without the consent of the occupier thereof, unless the said occupier has

received at least twenty-four hours' previous notice of the intention to make such entry;

(*c*) sufficient notice shall be in every case given, even when any premises may otherwise be entered without notice, to enable the inmates of any apartment appropriated to females to withdraw to some part of the premises where their privacy may be preserved;

(*d*) due regard shall be paid, so far as may be compatible with the exigencies of the purpose of the entry, to the social and religious usages of the occupants of the premises.

Power of entry on lands adjacent to works.

402. (1) The commissioner or any person authorised by him in this behalf may with or without assistants or workmen enter on any land adjoining or within fifty yards of any work authorised by this Act or by any rule, bye-law, regulation or order made under it, for the purpose of depositing on such land any soil, gravel, stone, or other materials, or of obtaining access to such work, or for any other purpose connected with the carrying on thereof.

(2) The commissioner or such authorised person shall, before entering on any land under sub-section (1), give the owner and occupier three days' previous notice of the intention to make such entry, and state the purpose thereof, and shall if so required by the owner or occupier, fence off so much of the land as may be required for such purpose.

(3) The commissioner or such authorised person shall not be bound to make any payment, tender or deposit before entering on any land under sub-section (1), but shall do as little damage as may be. The commissioner shall pay compensation to the owner or occupier of the land for such entry and for any temporary or permanent damage that may result therefrom.

(4) If such owner or occupier is dissatisfied with the amount of compensation paid to him by the commissioner, he may appeal to the standing committee, whose decision shall be final.

Power to enforce Licensing Provisions.

Consequences of failure to obtain licences, etc., or of breach of the same.

403. (1) If, under this Act, or any rule, bye-law or regulation made under it, the licence or permission of the corporation, the standing committee or commissioner

or registration in the office of the corporation is necessary for the doing of any act and if such act is done without such licence or permission or registration or in a manner inconsistent with terms of any such licence or permission, then—

(*a*) the commissioner may by notice, require the person so doing such act to alter, remove or as far as practicable restore to its original state the whole or any part of any property, movable or immovable, public or private, affected thereby within a time to be specified in the notice;

(*b*) the commissioner or any officer duly authorised by him may also enter into or on any building or land where such act is done and take all such steps as may be necessary to prevent the continuance of such act; and

(*c*) if no penalty has been specially provided in this Act for so doing such act, the person so doing it shall be liable on conviction before a magistrate to a fine not exceeding fifty rupees for every such offence.

(2) No claim shall lie against the commissioner or any other person for any damage or inconvenience caused by the exercise of the power given under this section or by the use of the force necessary for the purpose of carrying out the provisions of this section.

Commissioner's Power to execute in Default.

Time for complying with order and power to enforce in default.

404. (1) Whenever by any notice, requisition or order under this Act or under any rule, bye-law or regulation made under it, any person is required to execute any work, or to take any measures or do anything, a reasonable time shall be named in such notice, requisition or order within which the work shall be executed, the measures taken, or the thing done.

(2) If such notice, requisition or order is not complied with within the time so named, then whether or not a fine is provided for such default and whether or not the person in default is liable to punishment or has been prosecuted or sentenced to any punishment for such default, the commissioner may cause such work to be executed, or may take any measures or do anything which may, in his

opinion, be necessary for giving due effect to the notice, requisition or order as aforesaid.

(3) If no penalty has been specially provided in this Act, for failure to comply with such notice, the said person shall, on conviction, be punished with fine not exceeding fifty rupees for such offence.

Recovery of expenses from persons liable and limitation or liability of occupier.

405. (1) The commissioner may recover any reasonable expenses incurred under section 404 from the person or any one of the persons to whom the notice, requisition or order was addressed in the same manner as the property tax and may, in executing work or taking measures under section 404, utilise any materials found on the property concerned or may sell them and apply the sale proceeds in or towards the payment of the expenses incurred.

(2) If the person to whom notice is given is the owner of the property in respect of which it is given, the commissioner may (whether any action or other proceeding has been brought or taken against such owner or not) require the person, if any, who occupies such property, or any part thereof, under the owner to pay to the corporation instead of to the owner the rent payable by him in respect of such property, as it falls due, up to the amount recoverable from the owner under sub-section (1) or to such smaller amount as the commissioner may think proper, and any amount so paid shall be deducted from the amount payable by the owner.

(3) For the purpose of deciding whether action should be taken under sub-section (2) the commissioner may require any occupier of property to furnish information as to the sum payable by him as rent on account of such property and as to the name and address of the person to whom it is payable; and such occupier shall be bound to furnish such information.

(4) The provisions of this section shall not affect any contract made between any owner and occupier respecting the payment of expenses of any such work as aforesaid.

Power of commissioner to agree to receive payment of expenses in instalments.

406. Instead of recovering any such expenses as aforesaid in the manner provided under section 411, the commissioner may, if he thinks fit and with the approval of the standing committee, take an agreement from the person liable for the payment thereof, to pay the same in

instalments of such amounts and at such intervals as will secure the payment of the whole amount due, with interest thereon at the rate of nine per cent per annum, within a period of not more than five years.

Power to declare expenses on certain work improvement expenses.

407. If the expenses to be recovered have been incurred or are to be incurred in respect of any work mentioned—

(*a*) in section 176, section 177, section 186, section 187, section 188, section 195, clause (*b*) of sub-section (1) of section 218, section 228, sub-sections (1) and (2) of section 271, section 275, section 280, section 319, or section 404; or

(*b*) in any rule made under this Act in which this section is made applicable to such expenses;

the commissioner may, if he thinks fit and with the approval of the standing committee, declare such expenses to be improvement expenses.

Improvement expenses by whom payable.

408. (1) Improvement expenses shall be a charge on the premises, in respect of which or for the benefit of which the same shall have been incurred and shall be recoverable in instalments of such amounts, and at such intervals, as will suffice to discharge such expenses together with interest thereon, within such period not exceeding twenty years as the commissioner may in each case determine.

(2) The said instalments shall be payable by the owner or occupier of the premises on which the expenses are so charged:

Provided that when the occupier pays any such instalment he shall be entitled to deduct the amount thereof from the rent payable by him to the owner or to recover the same from the owner.

Redemption of charge for improvement expenses.

409. At any time before the expiration of the period for the payment of any improvement expenses the owner or occupier of the premises on which the expenses are charged may redeem such charge by paying to the commissioner such part of the said expenses as are still payable.

Relief to agents and trustees.

410. (1) Where an agent, trustee, guardian, manager or receiver would be bound to discharge any obligation imposed by this Act, or any rule, bye-law, regulation or order made under it for the discharge of which money is

required, he shall not be bound to discharge the obligation unless he has, or but for his own improper act or default might have had, in his hands funds belonging to the principal or beneficial owner sufficient for the purposes.

(2) The burden of proving the facts entitling any person to relief under this section shall lie on him.

(3) When any person has claimed and established his right to relief under this section, the commissioner may give him notice to apply to the discharge of such obligation as aforesaid the first moneys which shall come to his hands on behalf or for the use of the principal or beneficial owner as the case may be; and should he fail to comply with such notice he shall be deemed to be personally liable to discharge such obligation.

Payment of Compensation, etc., by and to the Corporation.

Recovery of sums due as taxes.

411. All costs, damages, penalties, compensation, charges, fees, rents, expenses, contributions and other sums which under this Act or any rule, bye-law or regulation made thereunder or any other law or under any contract including a contract in respect of water supply or drainage made in accordance with this Act, and the rules, bye-laws and regulations are due by any person to the corporation shall, if there is no special provision in this Act for their recovery be demanded by bill containing particulars of the demand and notice of the liability incurred in default of payment and may be recovered in the manner provided by rules 30 and 36 of the rules contained in Part VII of Schedule III unless within fifteen days from the date of service of the bill such person shall have applied to the District Judge, Bangalore Division, under section 412.

Determination by District Court of sums payable.

412. Where in any case not provided for in section 420, any municipal authority or any person is required by or under this Act or any rule, bye-law, regulation or contract made under it to pay any costs, damages, penalties, compensation, charges, fees, rents, expenses, contributions, or other sums referred to in section 411, the amount or apportionment of the same, shall, in case of dispute, be ascertained and determined except as is otherwise provided in sections 179, 351, or 402 or in the Mysore Land Acquisition Act, 1894, by the District Judge, Bangalore Division,

on application made to him for this purpose at any time within six months from the date when such costs, damages, penalties, compensation, charges, fees, rents, expenses, contributions, or other sums first became payable.

Proceedings before District Court.

413. (1) On any application under the provisions of section 412 the said District Judge shall summon the other party to appear before him.

(2) On the appearance of the parties or, in the absence of any of them, on proof of due service of the summons, the said District Judge may hear and determine the case.

(3) In every such case the said District Judge shall determine the amount of the costs and shall direct by which of the parties the same shall be paid.

Recovery of sums payable by distress.

414. If the sum due on account of costs, damages, penalties, compensation, charges, fees, rents, expenses, contributions or other sums ascertained in the manner described in section 413 is not paid by the party liable within fifteen days after demand, such sum may be recovered under a warrant of the District Court, Bangalore Division, by distress and sale of the movable property of such party.

Limitation for recovery of dues.

415. No distraint shall be made, no suit shall be instituted and no prosecution shall be commenced in respect of any sum due to the corporation under this Act after the expiration of a period of three years from the date on which distraint might first have been made, a suit might first have been instituted or prosecution might first have been commenced as the case may be, in respect of such sum.

Procedure in dealing with surplus sale proceeds.

416. If any property, movable or immovable, is sold under the provisions of this Act, and if there is a surplus after the sum due to the corporation and the costs have been deducted from the sale proceeds, such surplus shall, if the owner of the property sold claims it within three years from the date of the service or sending of the notice regarding such surplus be paid to him by the commissioner, but if no such claim is preferred within such time, the said surplus shall be credited to the Municipal Fund and no suit shall lie for the recovery of any sum so credited.

(*Chapter XVI—Procedure and Miscellaneous*)

Provisions regarding Municipal Prosecutions.

Period of limitation for making complaints.

417. No person shall be liable to be tried for any offence against any of the provisions of this Act, or of any rule, bye-law, regulation or order made under it, unless complaint is made within six months from the commission of the offence, by the police or the commissioner or by a person authorised in this behalf by the corporation or the standing committee or the commissioner:

Provided that failure to take out a licence, obtain permission or secure registration under this Act shall for the purposes of this section be deemed a continuing offence until the expiration of the period, if any, for which the licence, permission or registration is required, and if no period is specified, complaint may be made at any time within twelve months from the commencement of the offence.

Cognizance of offences.

418. All offences against this Act, or against any rule, bye-law, regulation or order made under it, whether committed within or without the city, shall be cognizable by a First Class Magistrate having jurisdiction in the city; and such First Class Magistrate shall not be deemed to be incapable of taking cognizance of any such offence or of any offence against any enactment hereby repealed, by reason only of his being liable to pay any municipal rate or other tax or of his being benefited by the Municipal Fund to the credit of which any fine imposed by him will be payable.

Imprisonment in default of payment and application of fines.

419. (*a*) In case any fine, costs, tax or other sum of money imposed, assessed or recoverable by a magistrate under this Act or under any rule, bye-law, or regulation made under it, shall not be paid, the magistrate may order the offender to be imprisoned in default of payment subject to all the restrictions, limitations and conditions imposed in sections 64 to 70 (both inclusive) of the Indian Penal Code as in force in Mysore.

(*b*) Any fine, costs, tax or other sum imposed, assessed or recoverable by a magistrate under this Act, or any rule, bye-law or regulation made thereunder shall be recoverable by such magistrate, as if it were a fine imposed under

the Code of Criminal Procedure, 1904, and the same shall on recovery be paid to the corporation.

Payment of compensation for damage to municipal property.

420. If, on account of any act or omission, any person has been convicted of an offence against the provisions of this Act or against any rule, bye-law or regulation made under it and by reason of such act or omission damage has been caused to any property of the corporation, the said person shall pay compensation for such damage, notwithstanding any punishment to which he may have been sentenced for the said offence. In the event of dispute the amount of compensation payable by the said person shall be determined by the magistrate before whom he was convicted of the said offence on application made to him for the purpose by the commissioner not later than three months from the date of conviction; and, in default of payment of the amount of compensation so determined, it shall be recovered under a warrant from the said magistrate as if it were a fine inflicted by him on the person liable therefor.

Legal Proceedings in General.

Recovery of tax, etc., by suit.

421. Nothing herein contained shall preclude the corporation from suing in a civil court for the recovery of any tax, duty, or other amount due under this Act.

Institution of suits against municipal authorities, officers and agents.

422. (1) No suit for damages or compensation shall be instituted against the corporation or any municipal authority, officer or servant, or any person acting under the direction of the same, in respect of any act done in pursuance or in execution, or intended execution of this Act or any rule, bye-law, regulation or order made under it or in respect of any alleged neglect or default in the execution of this Act or any rule, bye-law, regulation or order made under it until the expiration of one month after a notice has been delivered or left at the municipal office or at the place of abode of such officer, servant or person, stating the cause of action, the relief sought, and the name and the place of abode of the intending plaintiff, and the plaint shall contain a statement that such notice has been so delivered or left.

(2) Every such suit shall be commenced within six months after the date on which the cause of action arose or

in case of a continuing injury or damage during such continuance or within six months after the ceasing thereof.

(3) Nothing in this section shall be deemed to apply to any other suit including a suit for injunction.

(4) If any person to whom any notice is given under sub-section (1) tenders amends to the plaintiff before the suit is instituted, and if the plaintiff does not recover in any such action more than the amount so tendered he shall not recover any costs incurred after such tender and the defendant shall be entitled to costs as from the date of tender.

(5) Where the defendant in any suit is the commissioner, a municipal officer or servant, payment of the sum or any part of any sum payable by him in or in consequence of the suit, whether in respect of costs, charges, expenses, compensation for damages or otherwise may be made, with the sanction of the standing committee, from the municipal fund.

Provisions respecting institution, etc., of civil and criminal actions and obtaining legal advise.

423. The commissioner may—

(*a*) take, or withdraw from proceedings against any person who is charged with—

(i) any offence against this Act, the rules, bye-laws, or regulations;

(ii) any offence which affects or is likely to affect any property or interest of the corpoartion or the due administration of this Act;

(iii) committing any nuisance whatsoever;

(*b*) compound any offence against this Act, the rules, bye-laws, or regulations which may by rules made by the Government be declared compoundable;

(*c*) defend himself if sued or joined as a party in any proceeding in respect of the conduct of elections or in respect of the electoral roll;

(*d*) defend, or compromise any appeal against an assessment or tax;

(*e*) take, withdraw from or compromise proceedings under sections 412 and 420 for the recovery of expenses or compensation claimed to be due to the corporation;

(*f*) withdraw or compromise any claim for a sum not exceeding five hundred rupees against any person in

respect of a penalty payable under a contract entered into with such person by the commissioner, or with the approval of the standing committee, any such claim for any sum exceeding five hundred rupees ;

(*g*) with the approval of the corporation, defend any suit or other legal proceeding brought against the corporation or against any municipal authority, officer or servant, in respect of anything done, or omitted to be done by them, respectively in their official capacity ;

(*h*) with the approval of the standing committee compromise any claim, suit or other legal proceeding brought against the corporation or against any municipal authority, officer or servant, in respect of anything done or omitted to be done as aforesaid ;

(*i*) with the approval of the standing committee institute and prosecute any suit or withdraw from or compromise any suit or claim, other than a claim of the description specified in clause (*f*), which has been instituted or made in the name of the corporation or of the commissioner ;

(*j*) obtain such legal advice and assistance as he may from time to time think it necessary or expedient to obtain, or as he may be desired by the corporation or the standing committee to obtain, for any of the purposes mentioned in the foregoing clauses of this section or for securing the lawful exercise or discharge of any power or duty vesting in or imposed upon any municipal authority, officer or servant.

Protecting Clauses.

Indemnity to Government, municipal authorities, officers and agents.

424. No suit shall be maintainable against the Government or any municipal authority, officer, or servant or any person acting under the direction of the Government or any municipal authority, officer or servant, or of a magistrate, in respect of anything in good faith done under this Act, or any rule, bye-law, regulation or order made under it.

Liability of commissioner, councillors and aldermen for loss, waste or misapplication.

425. (1) The commissioner and every councillor or alderman shall be liable for the loss, waste or misapplication of any money or other property owned by or vested in the municipal corporation, if such loss, waste, or misapplication is a direct consequence of his wilful neglect or misconduct

and a suit for compensation may be instituted against him by the corporation with the previous sanction of the Government.

(2) Every such suit shall be commenced within three years after the date on which the cause of action arose.

Sanction for prosecution of mayor, deputy mayor, etc.

426. When the mayor or deputy mayor, or any councillor or alderman, or the commissioner is accused of any offence alleged to have been committed by him while acting or purporting to act in the discharge of his official duty, no magistrate shall take cognizance of such offence except with the previous sanction of the Government.

Assessments, etc., not to be impeached.

427. (1) No assessment or demand made and no charge imposed under the authority of this Act shall be impeached or affected by reason of any clerical error or by reason of any mistake (*a*) in respect of the name, residence, place of business or occupation of any person, or (*b*) in the description of any property or thing, or (*c*) in respect of the amount assessed, demanded or charged :

Provided that the provisions of this Act have in substance and effect, been complied with. And no proceedings under this Act shall, merely for defect in form, be quashed or set aside by any court.

(2) No suit shall be brought in any court to recover any sum of money collected under the authority of this Act or to recover damages on account of any assessment, or collection of money made under the said authority :

Provided that the provisions of this Act have, in substance and effect, been complied with.

(3) No distraint or sale under this Act shall be deemed unlawful, nor shall any person making the same be deemed a trespasser, on account of any error, defect or want of form in the bill, notice, schedule, form, summons, notice of demand, warrant of distraint, inventory, or other proceeding relating thereto, if the provisions of this Act, the rules and bye-laws have, in substance and effect, been complied with :

Provided that every person aggrieved by any irregularity may recover satisfaction for any special damage sustained by him.

Police.

Duties of police officers.

428. It shall be the duty of every police officer —

(*a*) to communicate without delay to the proper municipal officer any information which he receives of the design to commit or of the commission of any offence under this Act or any rule, bye-law or regulation made under it;

(*b*) to assist the commissioner or any municipal officer or servant, or any person to whom the commissioner has lawfully delegated powers resonably demanding his aid for the lawful exercise of any power vesting in the commissioner or in such municipal officer or servant or person under this Act or any such rule, bye-law or regulation ; and for all such purpose he shall have the same powers which he has in the exercise of his ordinary police duties.

Power of police officers to arrest persons.

429. (1) If any police officer sees any person committing an offence against any of the provisions of this Act or of any rule, bye-law or regulation made under it, he shall, if the name and address of such person are unknown to him and if the said person on demand declines to give his name and address or gives a name and address which such officer has reason to believe to be false, arrest such person.

(2) No person arrested under sub-section (1) shall be detained in custody—

(*a*) after his true name and address are ascertained, or

(*b*) without the order of a magistrate for any longer time, not exceeding twenty-four hours from the hour of arrest, than is necessary for bringing him before a magistrate.

Exercise of powers of police officer by municipal servants.

430. The Government may empower any municipal officer or servant or any class of, municipal officers or servants to exercise the powers of a police officer for the purposes of this Act.

Miscellaneous.

Application of term "public servant" to municipal officers, agents and sub-agents.

431. Every municipal councillor or alderman, officer or servant, every contractor or agent for the collection of any municipal tax, fee or other sum due to the corporation and every person employed by any such contractor or agent for the collection of such tax, fee or sum shall be deemed to

be a public servant within the meaning of section 21 of the Indian Penal Code as in force in Mysore.

Prohibition against obstruction of corporation, standing committee, mayor, etc.

432. No person shall obstruct or molest the corporation, any standing committee, the mayor or deputy mayor, any councillor or alderman, the commissioner, or any person employed by the corporation or any person with whom the commissioner has entered into a contract on behalf of the corporation in the performance of their duty or of anything which they are empowered or required to do by virtue or in consequence of this Act or of any rule, bye-law, regulation or order made under it.

Prohibition against removal of mark.

433. No person shall remove any mark set up for the purpose of indicating any level or direction incidental to the execution of any work authorised by this Act or by any rule, bye-law, regulation or order made under it.

Prohibition against removal or obliteration of notice.

434. No person shall, without authority in that behalf, remove, destroy, deface or otherwise obliterate any notice exhibited by or under the orders of the corporation, a standing committee or the commissioner.

Prohibition against unauthorised dealings with public place or materials.

435. No person shall, without authority in that behalf, remove earth, sand or other material or deposit any matter or make any encroachment, from, in, or on any land vested in the corporation or water-courses (not being private property), or in any way obstruct the same.

Transitional and Transitory Provisions.

Commencement of the Act.

436. (1) This Act shall come into force on such date as the Government may by notification in the Official Gazette appoint in this behalf.

(2) On the commencement of this Act, the Mysore City Municipalities Act, 1933, shall cease to apply to the city.

Savings.

437. (1) All rules and bye-laws made, all notifications published, all orders issued and all licences and permissions granted under the Mysore City Municipalities Act, 1933, or the Bangalore Municipal Law, 1897, and still in force, shall so far as they are consistent with this Act, be deemed to have been respectively made, published, issued and granted under this Act:

Provided that the Government may by order direct that after the commencement of this Act, only such rules, orders, bye-laws or notifications, aforesaid shall be applicable to the area to which this Act is applicable and only the said rules, orders, bye-laws or notifications shall thereupon continue in force.

(2) All property and all interests of whatever kind owned by, vested in or held in trust by or for the corporation with all rights of whatever kind used, enjoyed or possessed by the Bangalore City Municipality as constituted under the Mysore City Municipalities Act, 1933, or by the Municipal Commission, Civil Station of Bangalore, as constituted under the Bangalore Municipal Law, 1897, as well as all liabilities legally subsisting against the said Bangalore City Municipality and the said Municipal Commission, Civil Station of Bangalore, shall pass to the corporation as constituted under this Act.

(3) All arrears of taxes or other payments by way of composition for a tax or due for expenses or compensation or otherwise due to the Bangalore City Municipality or the Municipal Commission, Civil Station of Bangalore, at the time this Act comes into force may be recovered as though they had accrued under this Act.

(4) All references made in any enactment or law in force in the area to which this Act is applicable to the Mysore City Municipalities Act, 1933, or the Bangalore Municipal Law, 1897, shall be read as if made to this Act or to the corresponding portion thereof.

Temporary provision as to the constitution of corporation.

438. Notwithstanding anything contained in this Act--

(*a*) until the constitution of a corporation in accordance with the provisions of this Act—

(i) the corporation shall consist of the councillors of the Bangalore City Municipality and the commissioners of the Municipal Commission, Civil Station of Bangalore, holding office immediately before the commencement of this Act;

(ii) the persons holding the offices of the President, Bangalore City Municipality, and the Vice-President, Municipal Commission, Civil Station of Bangalore, respectively, immediately before the commencement of this Act, shall be the mayor

and deputy mayor and shall have all the powers and be subject to all the duties and liabilities of the corporation, the mayor, the deputy mayor or the councillors, as the case my be, under this Act.

(*b*) the corporation as constituted under clause (*a*) shall, at its first meeting after the commencement of this Act,—

(i) elect one of its number to be the mayor and one of its number other than the mayor so elected to be the deputy mayor ; and

(ii) elect the members of the standing committees referred to in section 6;

(*c*) the term of office of the mayor, deputy mayor, councillors, and members of the standing committees referred to in clauses (*a*) and (*b*) shall, subject to the provisions of sub-section (2) of section 55, sections 57, 58, 59 and 70, extend to or expire on (as the case may be) such date as the Government may fix and the Government shall cause elections ot councillors to be held so that the newly elected councillors may come into office on the date fixed for the retirement of the old councillors.

Orders for bringing this Act into force.

439. The Government may by order make such provision as appears to them to be necessary or expedient--

(*a*) for bringing the provisions of this Act into effective operation ;

(*b*) for making omissions from, additions to, and adaptations and modifications of the rules, bye-laws, notifications and orders referred to in sub-section (1) of section 437, in their application to the city;

(*c*) for removing difficulties arising in connection with the transition to the provisions of this Act;

(*d*) for authorising the continued carrying on for the time being on behalf of the corporation of services and activities previously carried on on behalf of the Bangalore City Municipality and the Municipal Commission, Civil Station, Bangalore; and

(*e*) so far as it appears necessary or expedient in connection with any of the matters aforesaid, for varying the powers or jurisdiction of any court or authority and empowering new courts or other authorities to exercise such jurisdiction as may be specified in such order.

(*Schedule I—Enactments Repealed; Schedule II—Rules regarding Proceedings of the Corporation and Committees.*)

SCHEDULE I.

ENACTMENTS REPEALED.

(See *section 2*).

Year	*Number*	*Short title*	*Extent of repeal*
1897	...	The Bangalore Municipal Law, 1897, as continued by the Retroceded Area (Application of Laws) Act, 1948 (LVII of 1948) ...	The whole.
1947	XXXI	The Bangalore Municipal Law (Amendment) Act, 1947 ...	The whole.

SCHEDULE II.

RULES REGARDING PROCEEDINGS OF THE CORPORATION AND COMMITTEES.

(See *section 33*).

The Corporation.

1. In these rules, 'member' means both a councillor and an alderman.

2. The corporation shall meet in the municipal office for the transaction of business at least once in every month upon such day and at such hour as it may arrange and also at other times as often as a meeting may be convened by the mayor.

3. (1) No meeting shall be held unless at least six clear days before the day of the meeting,—

(*a*) notice of the day and hour when the meeting is to be held and of the business to be transacted thereat has been given to the members, and

(*b*) notice of the day and hour of the meeting has been given by advertisement in the local newspapers.

(2) In cases of urgency, the mayor may convene a meeting after giving to the members shorter notice than that specified in sub-rule (1). In such cases, notice of the day and hour of the meeting shall be published in such manner as the mayor may deem most expedient.

4. At an ordinary meeting held in each of the months of April, June, August, October, December and February, the mayor shall place before the corporation a statement of receipts and disbursements on account of the municipal fund from the close of the last preceding year up to the close of the month before that in which the meeting takes place.

5. (1) The mayor shall call a special meeting on receiving a request in writing signed by not less than twelve members specifying the resolution which it is proposed to move.

(*Schedule II—Rules regarding Proceedings of the Corporation and Committees*)

(2) No special meeting shall be held unless at least four clear days' notice, specifying the purpose for which such meeting is to be held and the date and hour thereof, has been given by a separate communication addressed to each member and by advertisement in the local newspapers.

6. If the offices of mayor, and deputy mayor are vacant the duties assigned to the mayor by rules 2 to 5 shall be performed by the commissioner.

7. All meetings of the corporation shall be open to the public provided that the mayor, deputy mayor or presiding member may direct that the public generally or any particular person shall withdraw.

8. All questions which may come before the corporation at any meeting shall be decided by a majority of the members present and voting at the meeting and in every case of equality of votes, the mayor, deputy mayor or presiding member shall have and exercise a second or casting vote.

9. No business shall be transacted at any meeting unless there be present at least twenty members.

10. No resolution of the corporation shall be modified or cancelled within three months after the passing thereof except at a meeting specially convened in that behalf and by a resolution of the corporation supported by not less than thirty members.

11. (1) Minutes of the proceedings of the corporation shall be entered in a book to be called the minute book, and shall be signed by the mayor, deputy mayor or presiding member after each meeting.

(2) The minute book shall be open at the municipal office at all reasonable times to the inspection of any councillor without payment and to the inspection of any other person on payment of a fee of eight annas.

12. (1) The corporation may appoint from among its own number committees for the purpose of inquiring into and reporting on any matter which is reserved by this Act for the decision of the corporation.

(2) By a resolution supported by not less than thirty members the corporation may add to any committee so appointed persons who are not members, but who may possess special qualifications in regard to the matter to be inquired into :

Provided that the number of persons so appointed shall not exceed one half of the number of members appointed to serve on the committee. All the provisions of this Act relating to the duties, powers, liabilities, disqualification and disabilities of members shall, save as regards the disqualification on the ground of residenc e or of being a Government servant, be applicable, as far as may be,to such persons.

(3) The proceedings of every such committee shall be recorded in writing and submitted to the corporation.

15. The commissioner shall grant copies of the proceedings and records of the corporation and the standing committees on payment of such fees as the corporation may by general or special order determine.

(Schedule II—Rules regarding Proceedings of the Corporation and Committees.)

Copies shall be certified by the commissioner as provided in section 76 of the Indian Evidence Act, 1872; and copies so certified may be used to prove the records of the corporation in the same manner as they may, under sub-section (5) of section 78 of the said Act, be used to prove the proceedings of that body.

The Standing Committees.

14. Each standing committee shall meet at the municipal office at least once a month on such day and such hour as the committee shall from time to time determine.

15. The chairman of a standing committee may, at any time, call a meeting of the committee and shall do so within forty-eight hours of the receipt of a requisition signed by the commissioner or by three members of the committee and stating the business to be transacted.

16. No business shall be transacted at any meeting of a standing committee unless there is a quorum of three.

17. All questions which may come before a standing committee at any meeting shall be decided by the majority of the members present and voting at the meeting and in every case of equality of votes, the chairman or presiding member shall have and exercise a second or casting vote.

18. (1) All minutes of the proceedings on each standing committee shall be entered in a book and shall be signed by the chairman or presiding member after each meeting.

(2) The minutes book shall be placed before the corporation at such times as it may appoint.

19. In any case in which two or more standing committees have passed conflicting decisions, and such conflict has not been adjusted or otherwise dealt with by a conference of such committees or a joint committee as provided in sub-section (1) to section 20, the commissioner shall submit a report to the mayor who shall place the subject before a meeting of the corporation and pending the resolution of the corporation, the commissioner shall withhold all action in regard to the matter at issue.

20. Any member of a standing committee, other than the mayor, who fails to attend four consecutive meetings, shall cease to be a member of it, but may be re-elected by the corporation.

[1][21. Every resolution of a standing committee shall be made available to every member of the corporation within fifteen days from the date of the passing of such resolution and the corporation may, on a motion by any member of the corporation, modify or amend or revoke any such resolution.]

1. Added by Act XXVI of 1951.

(Schedule III—Taxation Rules)

SCHEDULE III.

TAXATION RULES.

(See *section 146*).

PART I.

Provisions common to taxes in general.

1. (1) The commissioner shall prepare and keep assessment books in such form and in such parts and sections as he thinks fit, showing the persons and property liable to taxation under this Act.

(2) The assessment books and where detailed particulars relating to any assessment are kept in separate records, the portion thereof containing such particulars shall be open at all reasonable times and without charge to inspection by any person who pays any tax to the corporation or his authorised agent and such person or agent shall be entitled to take extracts free of charge from the said books and records.

(3) The account books of the corporation shall be open without charge to inspection by any person who pays any tax to the corporation or his authorised agent on a day or days in each month to be fixed by the corporation.

2. The commissioner shall, save as otherwise provided in this Act, determine the tax to which each property or person is liable:

Provided that in the case of taxes payable by the commissioner the original assessment shall be made by the mayor.

3. (1) The commissioner shall give to every person making payment of a tax a receipt therefor signed by him or some person duly authorised by him in that behalf.

(2) Such receipt shall specify —

(*a*) the date of the grant thereof;
(*b*) the name of the person to whom it is granted;
(*c*) the tax in respect of which payment has been made and in the case of property tax, also the property in respect of which payment has been made;
(*d*) the period for which payment has been made; and
(*e*) the amount paid.

PART II.

Assessment of the Property Tax.

4. The commissioner shall enter in the assessment books the annual value of all lands and buildings and the tax payable thereon. Such books shall also record the following particulars with regard to each assessable item—

(i) the serial number, description and name (if any) of the item;

(*Schedule III—Taxation Rules*)

(ii) the name of the division and of the street, if any, in which it is situated and any survey or other number which it bears ;
(iii) the name of the owner ;
(iv) the name of the occupier ;
(v) the annual value or the extent as the case may be ; and
(vi) the amount of the tax payable.

5. The assessment books shall be completely revised by the commissioner once in every five years.

6. An assessment once made shall continue in force until it is revised and until the revised assessment takes effect.

7. When assessment books have been prepared for the first time and whenever a general revision of such books has been completed, the commissioner shall give public notice—

(*a*) specifying the time when and the place where the books may be inspected ; and

(*b*) stating that revision petitions will be considered if they reach the municipal office within thirty days from the date ofsuchs notice :

Provided that in every case where there is an enhancement in the assessment, the commissioner shall also cause intimation thereof to be given by a special notice to be served on the owner or occupier of the property concerned :

Provided further that in every case where a special notice is required to be served on the owner or occupier under the first proviso, the period of thirty days referred to in clause (*b*) shall be calculated from the date of service of such special notice.

8. The commissioner may, after giving notice to the parties concerned and hearing their objections, if any, amend the property tax assessment books at any time between one general revision and another by inserting therein or removing therefrom any property or by altering the valuation of any property or the amount of tax. Such amendment shall be deemed to have taken effect on the first day of the half-year in which it is made:

Provided that when the amendment is made in any half-year after the demand notice for that half-year has been issued, it shall have effect only from the succeeding half-year.

9. In every case in which between one general revision and another the commissioner assesses any property for the first time or increases the assessment on any property otherwise than in consequence of a general enhancement of the rate at which the property tax is leviable, the commissioner shall intimate by a special notice to the owner or occupier of such property that a petition for revising the assessment will be considered if it reaches the municipal office within thirty days from the date of service of such notice.

10. Any person may, at any time, not being less than thirty days before the end of a half year, move the commissioner by revision petition to reduce the tax to which he is liable for the forthcoming half-year on the ground that the annual value of the property in respect of which the tax is imposed has decreased since the assessment of the property was last made or revised.

(Schedule III—Taxation Rules)

11. No petition under rule 7, 9 or 10 shall be disposed of unless the petitioner has been given a reasonable opportunity to appear either in person or by authorised agent and to represent his case.

12. Immediately after the disposal of a revision petition, the commissioner shall inform the petitioner or his authorised agent, in writing of the orders passed thereon, shall direct him to pay the amount fixed on revision within fifteen days after the date of receipt of such intimation or if the amount is not already due, within fifteen days from the date on which it becomes due, and shall, if necessary, cause the assessment books to be corrected.

13. (1) A general revision shall be deemed to have taken effect on the first day of the half-year following that in which the notice under rule 7 is published or in a case where a special notice is required to be served on the owner or occupier of the property under the first proviso to that rule, on the first day of the half-year following that in which such special notice is served on the owner or occupier of the property.

(2) Any correction in the assessment books made by the commissioner under rule 12 or rule 27 shall be deemed to have effect on the first day of the half-year, to which the assessment which was sought to be revised or which was appealed against relates.

Explanation.—The levy of a new class of property tax or an enhancement in the rate at which any class of property tax is leviable is no amendment or revision within the meaning of this rule and shall have effect from the day fixed for the levy or enhancement.

14. The first payment of tax shall, save as provided in rule 12, be made within thirty days of the day specified in rule 13.

PART III.

Assessment for Profession Tax.

(See *section 111.*)

15. Persons shall be assessed by the commissioner to the profession tax under the following classes on a scale to be determined by the Corporation from time to time :

Provided that such scale shall be subject to the maximum specified against each class :

	Half-yearly.
	Maximum.
	Rs.
Class I.	
All persons whose monthly income is Rs. 5,000 or upwards	200
Class II.	
All persons whose monthly income is Rs. 3,000 or upwards but less than Rs. 5,000 ...	150

(Schedule III—Taxation Rules)

	Half-yearly *Maximum* Rs.
Class III.	
All persons whose monthly income is Rs. 2,000 or upwards but less than Rs. 3,000 ...	100
Class IV.	
All persons whose monthly income is Rs. 1,000 or upwards but less than Rs. 2,000 ...	50
Class V.	
All persons whose monthly income is Rs. 750 or upwards but less than Rs. 1,000 ...	30
Class VI.	
All persons whose monthly income is Rs. 500 or upwards but less than Rs. 750 ...	20
Class VII.	
All persons whose monthly income is Rs. 200 or upwards but less than Rs. 500 ...	10
Class VIII.	
All persons whose monthly income is Rs. 100 or upwards but less than Rs. 200 ...	5

16. The commissioner may classify all persons liable under rule 15, but not in receipt of a fixed salary or remuneration, on general considerations with reference to the nature and reputed value of their business, the size and rental of residential and business premises, the quantity of articles dealt with, the number of persons employed and the income-tax paid to Government. The commissioner shall not call for accounts of any assessee, but any person may produce his accounts to show that the net income derived by him (from the exercise of his profession, art, or calling or the transaction of his business) within the City falls below the lowest limit of income entered at the head of the class in which the commissioner has placed him and the commissioner shall revise the assessment if satisfied that the person should be placed in a different class.

PART IV.

Tax on Carriages and Animals.

(See *section 117*)

17. (1) The tax on carriages and animals shall be levied at rates not exceeding the following:—

Tax on carriages and animals	*Maximum half-yearly tax* Rs.
For every four-wheeled vehicle with springs or other appliances acting as springs constructed to be drawn by one or more animals ...	10

(Schedule III—Taxation Rules)

Tax on carriages and animals	*Maximum half-yearly tax* Rs.
For every two-wheeled vehicle with springs or other appliances acting as spring constructed to be drawn by one or more animals ...	5
For every bicycle or tricycle	2
For every other vehicle with springs or other appliances acting as springs not being a child's perambulator or go-cart	3
For every elephant	12
For every camel	6
For every horse or mule not under 12 hands ...	6
For every horse or mule under 12 hands ...	2
For every bull, bullock, male buffalo, pig, goat, ass or dog	1

(2) If within the half-year a person replaces any carriage or animal by another carriage or animal falling under the same class in the table given in sub-rule (1), the said person, in case the replacement was due to the destruction of the carriage or the death of the animal and if he had possession, custody or control of the carriage or animal so replaced at the time of its destruction or death shall not be liable to more than one payment of tax and the amount of such payment shall be regulated by the aggregate number of days for which the carriage which has been destroyed or the animal which has died and the carriage or animal replacing such carriage or animal have been kept during the half year.

PART V.

Octroi on Animals and Goods.

[See *section 97, clause (e) and section 130.*]

18. The octroi on animals and goods shall be levied at rate not exceeding the following:—

Octroi	*Maximum rate* Rs. a. p.	
Class I.—Articles of food or drink for men or anims—		
Cocoanuts, fresh ...	0 0 1	each.
Cocoanuts, dry ...	0 8 0	per maund of 960 tolas.
Betel-leaves ...	0 0 2	per bundle of 100 leaves.
Sugar ...	1 0 0	per cent *ad valorem*.
Jaggery ...	0 2 0	per maund of 960 tolas weight.
Ghee ...	0 8 0	do
Butter ...	0 6 0	do
Oats ...	1 0 0	per cent *ad valorem*.
Bran ...	1 0 0	do
Chaff ...	1 0 0	do

(*Schedule III—Taxation Rules*)

Octroi	*Maximum rate* Rs. a. p.
Class II.—Animals used for slaughter—	
Sheep and Goats ...	0 2 0 per head.
Class III.—Oils and Oil seeds—	
Kerosene oil ...	0 2 0 per tin.
Other oils ...	0 2 0 per maund of 960 tolas weight.
Oil seeds ...	0 4 0 per candy of 160 seers.
Class IV.—Articles used in the construction of buildings—	
1 Timber ...	Rates to be fixed by the Corporation from time to time.
2 Chunam or lime ...	0 4 0 per cartload.
3 Roofing tiles (Mangalore pattern) ...	1 9 0 per cent *ad valorem*.
Class V.—Tobacco ...	4 0 0 per maund of 960 tolas
Class VI —Piece-goods and other textile fabrics and manufactured articles of clothing and dress ...	0 0 3 per rupee *ad valorem*.
Class VII.—Metals ...	1 9 0 per cent *ad valorem*.
Class VIII.—Other articles which are not specified above and which may be approved by the Corporation by an order in this behalf.	2 0 0 per cent *ad valorem*.

PART VI

Revision of Assessment.

(See *section 146.*)

19. Any assessee who is dissatisfied with the assessment of any tax under this Act other than the property tax, may make an application in writing to the commissioner for the revision of such assessment stating the grounds of his objection thereto.

20. No application for revision under rule 19 shall be admitted—

(*a*) unless the application has reached the municipal office in the case of profession tax, within fifteen days from the date of service of the notice prescribed by section 113, and in the case of any other tax within seven days from the date of demand provided that the commissioner may, if he thinks fit, extend the period within which notice of objection should be delivered to a period not exceeding one month; and

(*b*) unless the tax based on the assessment prevailing in the year previous to the year in question was paid before making the application.

(*Schedule III—Taxation Rules*)

Explanation.—The preferring or pendency of an application for the revision of the assessment of any tax shall not—

(*a*) bar the collection thereof or

(*b*) operate as a stay of proceedings to enforce payment of the same.

21. (1) All such applications and all petitions under rules 7, 9 or 10 shall be entered in a register to be maintained for the purpose; and on receipt of any application or petition, notice shall be given to the applicant or petitioner of a time and place at which his application or petition will be considered.

(2) At the said time and place the commissioner shall hear the objection in the presence of the objector or his agent if he appears or may for reasonable cause adjourn the investigation.

(3) When the objection has been determined the order passed shall be recorded in the said register together with the date of such order and communicated to the objector or his agent by registered post.

22. When an objector is dissatisfied with the order passed by the commissioner under sub-rule (3) of rule 21, he may within fifteen days from the date on which such order was sent by post appeal against it to a committee called the Taxation Appeals Committee consisting of three members of the corporation elected by it, the chairman of which committee will also be elected.

The Taxation Appeals Committee shall have all the powers of a standing committee under sub-section (1) of section 27 and the provision of sub-section (2) of that section shall apply to requisitions made by the Taxation Appeals Committee as if it were a standing committee.

23. (*a*) An appeal shall lie to the District Court, Bangalore Division, against any decision of the Taxation Appeals Committee constituted under rule 22 but no such appeal shall be heard by the said court, unless the petition of appeal has been presented within thirty days from the date of the decision and the tax has been paid within the said period.

Explanation.—In the case of a tax leviable by half-yearly instalments the requirements of this clause as to payment of the tax shall be deemed to have been satisfied if the half-yearly instalment due under the order appealed against has been paid.

(*b*) The court may for sufficient cause excuse delay in the presentation of an appeal.

(*c*) The provisions of the Mysore Limitation Act, 1911, relating to appeals shall apply to every appeal preferred under this rule.

24. The court may direct who shall bear the costs of an appeal under the above rule.

25. The District Court may, if it thinks fit, state a case on any appeal for the decision of the High Court and shall do so whenever a question of law is involved, if either the Commissioner or the appellant applies in writing in that behalf within fifteen days from the decision of the District Court and deposits such sum as the District Court thinks necessary to defray the cost of the reference.

26. (*a*) The High Court may pass such order as it thinks fit on a reference under rule 25.

(*b*) Upon production of a copy of the order passed under clause (*a*) the District Court shall proceed to dispose of the case in conformity with the terms of the order, and may direct who shall bear the costs of the appeal and reference.

27. The assessment books maintained by the commissioner shall be corrected in accordance with the decision of the Taxation Appeals Committee or where there is an appeal to the District Court, in accordance with its judgment under rule 23 or sub-rule (*b*) of rule 26, as the case may be, and in the event of the amount of any tax being reduced or remitted by the said committee or court the commissioner shall grant a refund accordingly.

28. The assessment or demand of any tax when no application or appeal is made as hereinbefore provided and when such an application or appeal is made, the orders passed by the commissioner, the decision of the Taxation Appeals Committee or the adjudication by the District Court on the appeal, as the case may be, shall be final:

Provided that where any assessment of demand is not in accordance with the assessment books, nothing in this rule shall be deemed to prohibit a fresh assessment or demand of the tax being made in accordance therewith.

PART VII.

Collection of Taxes.

(See *section 146.*)

29. (1) Where any tax, not being a tax in respect of which a notice has to be served under section 113 or section 121 or a direction has to be given under rule 12, is due from any person the commissioner shall cause to be served upon or sent to such person a bill for the sum due before proceeding to enforce the provisions of rule 30.

(2) A notice under section 113 or section 121 and a bill under sub-rule (1) shall be signed by the commissioner and shall contain—

(*a*) a statement of the period and a description of the occupation, property or thing for which the tax is charged and other particulars of the demand and

(*b*) notice of the liability which may be incurred in default of payment.

(3) Where a notice, bill or direction referred to in sub-rule (1) has not been served or given either in the half-year in which the tax became due or in the succeeding half-year, the tax for the half-year first mentioned in this sub-rule shall not be demanded.

30. (1) If the amount due on account of any tax is not paid within fifteen days from the service of the notice or bill or the giving of the direction referred to in section 113 or section 121 or rule 12 or rule 29 and if the person from whom the tax is due has not shown cause to the satisfaction of the commissioner why it should not be paid, the commissioner may recover by distraint under his warrant and sale of the movable property of the defaulter or if the defaulter is the occupier of any building or land in respect of which a tax is due, by distress and sale of

(*Schedule III—Taxation Rules*)

any movable property which may be found in or on such building or land, the amount due on account of the tax together with the warrant fee and distraint fee and with such further sums as will satisfy the probable charges, that will be incurred in connection with the detention of the sale and property so distrained:

Provided always that movable property described in the proviso to sub-section (1) of section 60 of the Code of Civil Procedure, 1911, shall not be liable to distraint.

(2) If for any reason the distraint, or a sufficient distraint, of the defaulter's property cannot be effected, the commissioner may prosecute the defaulter before a magistrate.

(3) Nothing herein contained shall preclude the corporation from suing in a civil court for the recovery of any tax, duty or other amount due to it under this Act.

31. Under special order in writing of the commissioner any officer charged with the execution of a warrant of distress may, between sunrise and sunset, break open any outer or inner door or window of a building in order to make the distress, if he has reasonable ground for believing that such building contains property which is liable to seizure and if after notifying his authority and purpose, and duly demanding admittance, he cannot otherwise obtain admittance:

Provided that such officer shall not enter or break open the door of any apartment appropriated to women until he has given three hours' notice of his intention and has given such women an opportunity to withdraw.

32. The officer charged with the execution of a warrant, shall, before making a distraint, demand payment of the tax due and the warrant fee. If the tax and fee are paid no distraint shall be made but if the tax or fee is not paid, the officer shall—

(*a*) seize such movable property of the defaulter as he may think necessary;

(*b*) make an inventory of the property seized; and

(*c*) give to the person in possession of the property seized at the time of seizure a copy of the inventory and the notice of sale:

Provided that a period of seven days shall be allowed for paying the amounts due and redeeming the property seized.

33. The distress shall not be excessive, that is to say, the property distrained shall be as nearly as possible equal to the value of the tax due by the defaulter, together with all expenses incidental to the warrant, distraint, detention and sale.

34. (1) If the amount due by the defaulter on account of the tax, warrant fee and distraint fee and the expenses incidental to the detention of the property are not paid within the period of seven days mentioned in the notice given under rule 32 and if the distraint warrant is not suspended by the commissioner, the property seized or a sufficient portion thereof, shall be sold by public auction under the orders of the commissioner who shall apply the proceeds of the sale to the payment of the amount due on account of the tax, the warrant fee and the distraint fee and the expenses incidental to the detention and sale of the property, and shall return to the person in whose possession the pro-

perty was at the time of seizure any property which may remain after the sale and the application of the proceeds thereof as aforesaid if application is made by such person within three years from the date of the sale. If no such application is made, the property so remaining shall be forfeited to the corporation. If the proceeds of the sale are insufficient for the payment of the amount due on account of the tax, the warrant fee and distraint fee and the expenses incidental to the detention and sale of the property, the commissioner may again proceed under rules 30 and 31 in respect of the sum remaining unpaid.

(2) When the property seized is perishable or subject to speedy and natural decay or if the expense of keeping it will, together with the amount of tax due, exceed the value of the property, the commissioner may sell it any time before the expiry of the said period of seven days unless the amount due is sooner paid.

(3) The commissioner shall consider any objections to the distraint of any property which are made within the said period of seven days and may postpone the sale pending investigation thereof. If the commissioner decides that the property attached was not liable to distraint, he shall return it, or if it has already been sold, the proceeds of the sale to the person appearing to be entitled thereto and may again proceed under rules 30 and 31 ; and all fees and expenses connected with the first distraint and sale shall be recoverable from the defaulter if it shall appear to the commissioner that he wilfully permitted the distraint of the property when to his knowledge it was not liable to distraint.

35. (*a*) Fees shall be levied on distraints under this Act with reference to the amount due for which the distraint is made and according to the rates specified in the following table :—

Sum distrained for.	*Fees*		
	Rs.	a.	p.
Under one rupee	0	4	0
One rupee and over, but under five rupees	0	8	0
Five rupees and over, but under ten rupees	1	0	0
Ten rupees and over, but under fifteen rupees ...	1	8	0
Fifteen rupees and over, but under twenty rupees ...	2	0	0
Twenty rupees and over, but under twenty-five rupees ...	2	8	0
Twenty-five rupees and over, but under thirty rupees ...	3	0	0
Thirty rupees and over, but under thirty-five rupees ...	3	8	0
Thirty-five rupees and over, but under forty rupees ...	4	0	0
Forty rupees and over, but under forty-five rupees ...	4	8	0
Forty-five rupees and over, but under fifty rupees ...	5	0	0
Fifty rupees and over, but under sixty rupees ...	6	0	0
Sixty rupees and over, but under eighty rupees ...	7	8	0
Eighty rupees and over, but under one hundred rupees ...	9	0	0
One hundred rupees and over ...	10	0	0

(*b*) Such fees shall include all expenses except—

(i) the cost of maintaining any live-stock or the expenses incidental to the detention of the distrained property ; and

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(ii) the charge payable on account of peons kept in charge of the distrained property, namely, three annas daily for each peon.

36. (*a*) The movable property of a defaulter may be distrained wherever it may be found within Mysore.

(*b*) If it is necessary to distrain property outside the limits of the city, the commissioner shall address his warrant to such public servant having local jurisdiction as the Government may by general or special order direct.

(*c*) Such public servant shall execute the warrant himself or cause it to be executed by some person subordinate to himself.

(*d*) Subject to the modification set out in the following clauses, the provisions of rules 31 to 35 (both inclusive) shall apply to the execution of the warrant and the disposal of the sale proceeds.

(*e*) For the purpose of action under rule 31, no special order in writing of the commissioner shall be required, but if the public servant to whom the warrant is addressed charges any subordinate with the execution thereof, he shall furnish such subordinate with a special order in writing to that effect, and such subordinate shall then have authority to take action under the rule.

(*f*) For the purpose of action under rule 34 the public servant to whom the warrant is addressed may, without further orders from the commissioner, sell or direct the sale of the property seized, and shall on completion of the sale transmit the proceeds to the commissioner subject to such deduction, if any, as may be necessary to meet expenses incurred locally.

(*g*) It shall be unlawful for such public servant himself or for any person subordinate to him to purchase directly or indirectly any property at any such sale.

37. If the tax due on account of any building or land remains unpaid in whole or in part at the end of the period specified in sub-rule (1) of rule 30, the commissioner may if the said tax has not remained unpaid for more than twelve months require the occupier for the time being of such building or land to pay the amount within a specified period not being less than fifteen days and if the occupier fails to comply with such requisition the commissioner may distrain and sell any movable property found on the building or land and the provisions of the foregoing rules shall *mutatis mutandis* apply to all distraints and sales effected under this rule:

Provided that no occupier shall be liable to prosecution or to a civil suit in respect of any sum recoverable from him under this rule unless he has wilfully prevented distraint or a sufficient distraint.

38. If any tax due from any person remains unpaid in whole or in part at the end of the period specified in sub-rule (1) of rule 30 and if such person has left Mysore and cannot be found, the said tax or such part thereof as remains unpaid together with all sums payable in connection therewith shall be recoverable as if it were an arrear of land revenue.

39. (1) Every person who is prosecuted under sub-rule (2) of rule 30 shall be liable on proof to the satisfaction of the magistrate that he wilfully omitted to pay the amount due by him pay a fine

not exceeding twice the amount which may be due by him on account of—

(*a*) the tax and the warrant fee, if any, and

(*b*) if distraint has taken place, the distraint fee and the expenses incidental to the detention and sale, if any, of the property distrained.

(2) Whenever any person is convicted of an offence under sub-rule (1) the magistrate shall in addition to any fine which may be imposed recover summarily and pay over to the corporation, the amounts, if any, due under the heads specified in clauses (*a*) and (*b*) of sub-rule (1), and may in his discretion also recover summarily and pay to the corporation such amount, if any, as he may fix as the costs of the prosecution.

40. Neither the commissioner nor any municipal officer or servant shall directly or indirectly purchase any property at any sale of distrained property held under the foregoing rules.

PART VIII.

Miscellaneous.

(See *section 146.*)

41. The commissioner shall keep separate accounts of all moneys received and expended for any purpose connected with—

(*a*) the water tax;

(*b*) the sanitary cess; and

(*c*) the lighting-tax.

42. In these rules, the expression 'tax' includes payments due by way of composition for a tax.

SCHEDULE IV.

Financial Rules.

(See *section 149.*)

PART I.

Authorised Expenditure.

1. The purposes to which the municipal fund may be applied include all objects expressly declared obligatory or discretionary by laws or rules, and in general everything necessary for, or conducive to, the safety, health, convenience or education of the citizens of Bangalore or to the amenities of the city and everything incidental to the administration and the fund shall be applicable there to within the city subject to these rules and such further rules or special orders as the Government may prescribe or issue; and shall be applicable thereto outside the city if the expenditure is authorised by this Act or specially sanctioned by the Government.

(*Schedule IV—Financial Rules*)

2. The objects of expenditure connected with the public safety include the following :—

(*a*) Lighting of public streets and the provision, purchase, exploitation and maintenance of gas, electric or other undertakings for lighting public and private streets, places and buildings ;

(*b*) Extinction of fires ;

(*c*) Control, supervision or removal of dangerous places, buildings, trades and practices ;

(*d*) Regulation of traffic ;

(*e*) Prevention and removal of obstructions in streets or public places.

3. The objects of expenditure connected with the public health include the following :—

(*a*) The construction and maintenance of hospitals and dispensaries and maternity homes and temporary places of reception within or without the city for the treatment of infectious diseases occurring in the city ; building hospitals and dispensaries and maternity homes and places of reception for the sick in general ; contributing towards hospitals, dispensaries, maternity homes or places of reception provided by the Government ; contracting for the use of a hospital or part of a hospital, dispensary, maternity home or place of reception ; combining with any other local authority or with the Government to provide a common hospital, dispansary or place of reception ; and sending indigent inhabitants of the city to institutions outside the city for treatment ; the training of health officers, medical practitioners, medical subordinates, sanitary inspectors and analysts : the training of midwives and nurses and the provision of nurses for attendance on patients suffering from infectious diseases at the houses of such persons ; the provision of health visitors, midwives and dhais for attendance on maternity cases ; vaccination and the training and supervision of vaccinators and the provision of lymph ; the registration of births, deaths and marriages ; the enumeration of the inhabitants of the city ; and other measures of a like nature ;

(*b*) The construction, establishment, maintenance, supervision and control of public markets and slaughter houses ; of shops, stalls, and plinths ; of latrines ; of drains and drainage works ; of sewage farms and all works for the removal or disposal of sewage ; of tramways ; of water works, drinking fountains, tanks and wells ; of wash-houses or dhobikhans ; of parks, squares and gardens ; the reclamation of unhealthy localities ; and other sanitary measures of a like nature ;

(*c*) The cleansing and watering of streets and drains ; scavenging, the removal of excessive or noxious vegetation ; the abatement of all nuisances ;

(*d*) The regulation and control of offensive or dangerous trades, of unhealthy buildings or localities and of burial and burning grounds and crematoria ; improvement of burial and burning grounds and crematoria and the provision of sites for and the closing of burial and burning grounds ; the provision of new sites for offensive and dangerous trades and of special locations for factories ; the acquisition of congested areas and the provision of new sites whether within or

without municipal limits to relieve congestion or to provide for the growth of population; improvement and reclamation of land, planning, surveying and control of town extensions, whether within or without the municipal limits, redistribution of sites in such extensions; and all measures of a like nature.

4. The objects of expenditure connected with the public convenience amenities and education include—

(*a*) The construction, maintenance, diversion and improvement of streets, bridges, causeways, culverts and the like; the regulation of building; the construction of model dwellings, and the encouragement of co-operative building societies by loans, grants of land or prizes, the removal of projections and encroachments; the naming of streets; the numbering of houses; the planting and preservation of trees in public streets and places; the manintenance of public monuments:

(*b*) The construction, maintenance, alteration and adornment of public halls and theatres, the acquisition and maintenance of recreation grounds, playing-fields and promenades;

(*c*) Subject to all provisions of law, the construction, maintenance, purchase or exploitation of tramways and other transport services, railways not included, of telephone systems, grass farms, dairies, public bakeries and other agricultural, industrial or trading concerns of public utility, whether within or without the municipal limits and whether or not in combination with other authorities or persons, and subscription to debenture loans of any such concern;

(*d*) The employment of veterinary officers, the prevention of diseases of animals, the provision of places for the treatment of sick animals and the prevention of cruelty to animals;

(*e*) The provision and maintenance of zoological and horticultural gardens;

(*f*) The provision and maintenance of public libraries and reading rooms, museums, art galleries, gymnasia or any other institutions connected with the diffusion of mental or physical culture;

(*g*) The provision and maintenance of public baths and bathing places;

(*h*) The provision of music for the people;

(*i*) The provision and maintenance of public clocks and clock-towers or of a time gun;

(*j*) The construction and maintenance of school houses;

(*k*) Technical and industrial education;

(*l*) The training of teachers;

(*m*) The provision of standard weights, scales and measures and of public weighing places;

(*n*) The holding of exhibitions or fairs;

(*o*) The provision and maintenance of rest-houses, choultries, alms houses, poor houses, homes or settlements for beggars, work-houses, infirmaries and children's homes, pounds and other works of public utility.

(*p*) The organisation and maintenance of health associations and the provision and organisation of health propaganda work in slums and other areas;

(Schedule IV—Financial Rules)

(*q*) The organisation and maintenance of maternity and child welfare centres and associations for the prevention of juvenile smoking and cruelty to children, and training of health visitors;

(*r*) The provision and maintenance of rescue homes.

5. The objects of expenditure incidental to the administration include

(*a*) The provision and maintenance of a principal municipal office and record room and of other offices with the cost of appurtenances and fittings and insurance;

(*b*) Salaries, allowances, liveries, pensionary and provident fund contributions, gratuities and pensions and the cost or hire of vehicles for the commissioner and the municipal officers and servants study leave allowances of professional officers and subordinates; sending municipal servants to any hospital or institute for treatment; the purchase of provisions and other necessaries for sale to municipal subordinates.

Explanation.—'Salary' for the purpose of this rule shall include the privilege, if any, granted by the corporation of receiving payments in kind in lieu of the whole or a portion of the salary by purchasing articles from the corporation at such prices as the corporation may fix from time to time.

(*c*) Stationery, printing and all office and advertising expenses including the cost of reporting the discussions of the corporation;

(*d*) Legal expenses;

(*e*) Election expenses;

(*f*) Auditor's fees;

(*g*) The provision and maintenance of municipal workshops;

(*h*) Municipal surveys, the preparation of maps of the city and of proposed extensions;

(*i*) The preparation and maintenance of record of rights in immovable property;

(*j*) The acquisition of land for all or any of the purposes of the Act.

6. With the previous sanction of the Government the corporation may—

(*a*) upon any of the public streets in Bangalore, or upon any land in or without Bangalore which is vested in the corporation, construct or maintain any railway which may appear to the corporation to be useful or necessary for the removal of rubbish and offensive matter or for any of the other purposes of this Act;

(*b*) use and employ upon any such railway locomotive engines or other motive power and carriages and wagons to be drawn or propelled thereby;

(*c*) carry and convey passengers and goods upon any such railway;

(*d*) make such reasonable charges in respect of such passengers or goods as the corporation may from time to time determine;

(*e*) from time to time enter into any contract with any person for the construction, maintenance and working of any such railway in or without Bangalore;

(Schedule IV—Financial Rules)

(*f*) from time to time enter into any contract with any person for the passage over any such railway of locomotive engines or other motive power, carriages and wagons belonging to, or controlled by such person upon the payment of such tolls or rent, and under such conditions and restrictions, as may be mutually agreed upon;

(*g*) lease any such railway to any person upon such terms and under such conditions and restrictions as may be mutually agreed upon.

Explanation.—The term 'railway' in this rule does not include 'tramways.'

7. The commissioner may, with the sanction of the corporation, contribute towards the expenses of any public exhibition, ceremony or entertainment in the city.

8. The commissioner may, with the sanction of the corporation, defray the cost of the preparation and presentation of address to persons of distinction.

9. The commissioner may, with the sanction of the corporation and of the Government, contribute to any fund for the defence of the city, Mysore or India, to any charitable fund, or to the funds of any institution for the relief of the poor or the treatment of disease or infirmity or the reception of the diseased or infirm persons or the investigation of the causes of disease or incur any other extraordinary charges.

PART II.

10. All moneys received by the corporation shall be lodged in such bank or treasury as the Government may by order direct and shall be credited to an account entitled the 'Municipal Fund Account':

Provided that any such moneys, may, with the sanction of the Government.—

(i) be invested in any of the securities which may be approved by the Government; or

(ii) be placed on a fixed deposit in any bank approved by the Government.

11. (1) All orders or cheques against the municipal fund shall be signed by the commissioner or in his absence by the revenue officer, and the bank or treasury in which the fund is lodged shall, so far as the funds to the credit of the corporation admit, pay all orders or cheques against the fund which are so signed.

(2) If the corporation shall have given previous authority in writing, such bank or treasury may at once pay out of the municipal fund without such order or cheque any expense which the Government have incurred on behalf of the corporation.

12. The payment of any sum out of the municipal fund may be made or authorised by the commissioner if such sum is covered by a budget grant and sufficient balance of such budget grant is available.

13. The payment of any sum out of the municipal fund may be made or authorised by the commissioner in the absence of budget provision in the case of—

(*a*) refunds of taxes, and other moneys authorised by law, rule, bye-law or regulation;

(Schedule IV—Financial Rules)

(*b*) repayments of moneys belonging to contractors or other persons and held in deposit and of moneys collected or credited to the municipal fund by mistake;

(*c*) costs incurred by the commissioner in the exercise of his powers under section 11 of the Act;

(*d*) sums payable under section 46, sub-section (1), clause (*c*) and section 162, sub-section (2) of the Act;

(*e*) sums payable under a decree or order of a civil court passed against the corporation or under a compromise of any suit or legal proceeding or claim;

(*f*) any sum which the commissioner is required by law, rule, bye-law or regulation to pay by way of compensation or expenses;

(*g*) the salary payable to a special health officer appointed under section 88 of the Act;

(*h*) expenses incurred by the commissioner under section 350, sub-section (3), and expenses lawfully incurred in anticipation of recoupment from a person liable under any provision of law:

Provided that the commissioner shall forthwith communicate the circumstances to the standing committee which shall take any action that may in the circumstances be necessary or expedient to cover any expenditure not covered by a budget grant.

14. The commissioner shall not overdraw.

PART III.

Audit, Surcharges and Disallowance.

15. The auditors appointed under section 148 shall maintain and keep a continuous audit of the municipal accounts.

16. (1) The commissioner shall submit all accounts to the auditors as required by them.

(2) The commissioner shall make ready the annual accounts and registers and produce them before the auditors for scrutiny not later than the first day of October in the year succeeding that to which such accounts and registers relate.

17. The auditors may—

(*a*) by summons in writing require the production of any document, the perusal or examination of which they believe necessary for the elucidation of the accounts;

(*b*) by summons in writing require any person having the custody or control of any such document or accountable for it to appear in person before them;

(*c*) require any person so appearing to make and sign a declaration with respect to such document or to answer any question or to prepare and furnish any statement relating thereto.

18. The auditors shall—

(*a*) report to the standing committee any material impropriety or irregularity which they may observe in the expenditure, or in the recovery of moneys due to the corporation or in the municipal accounts:

(Schedule IV—Financial Rules)

(*b*) furnish to the standing committee such information as the said committee may require concerning the progress of their audit ;

(*c*) report to the standing committee any loss or waste of money or other property owned by or vested in the corporation caused by neglect or misconduct, with the names of persons, directly or indirectly responsible, for such loss or waste ; and

(*d*) submit to the standing committee a final statement of the audit and duplicate copy thereof to the Government within a period of three months from the end of the financial year, or within such other period as the Government may notify.

19. (1) The standing committee shall forthwith remedy any defects or irregularities that may be pointed out by the auditors and report the same to the corporation.

(2) The corporation shall submit its remarks on the audit report, if any, to the Government through the Comptroller within six months after the receipt of the report by the corporation.

20. (1) The auditors may disallow every item contrary to law and surcharge the same on the person making or authorising the making of the illegal payment ; and may charge against any person responsible therefor, the amount of any deficiency or loss incurred by the wilful negligence or misconduct of that person or of any sum which ought to have been but is not brought into account by that person and shall, in every such case, certify the amount due from such person.

(2) The auditors shall state in writing the reasons for their decision in respect of every disallowance, surcharge or charge and furnish by registered post a copy thereof to the person against whom it is made.

(3) If the person to whom a copy of the auditor's decision is so furnished refuses to receive it, he shall nevertheless be deemed to have been duly furnished with a copy of such decision within the meaning of sub-rule (2). The period of fourteen days fixed in rules 21 and 22 shall be calculated from the date of such refusal.

22. Any person aggrieved by disallowance, surcharge or charge made may, within fourteen days after he has received or been served with the decision of the auditor, either (*a*) apply to the District Court, Bangalore Division, to set aside such disallowance, surcharge or charge and the Court, after taking such evidence as is necessary, may confirm, modify or remit such disallowance, surcharge or charge with such orders as to costs as it may think proper in the circumstances, or,

(*b*) in lieu of such application, appeal to the Government who shall pass such orders as they think fit.

23. Every sum certified to be due from any person by auditors under this Act shall be paid by such person to the commissioner within fourteen days after the intimation to him of the decision of the auditors unless within that time such person has appealed to the Court or to the Government against the decision ; and such sum if not so paid, or such sum as the Court or the Government shall declare to be due, shall be recoverable on an application made by the commissioner to the Court in the same way as an amount decreed by the Court.

(Schedule IV—Financial Rules; Schedule V—Purposes for which premises may not under Section 297 be used without a licence)

24. The corporation shall pay to the auditors out of the municipal fund such remuneration as the Government may determine.

PART IV.

Form of Accounts.

25. The corporation shall make regulations, subject to the approval of the Government, to provide for—

(*a*) the form in which the budget estimates, budget statements and returns of the corporation shall be kept, and

(*b*) the form in which the accounts of the corporation shall be kept.

SCHEDULE V.

PURPOSES FOR WHICH PREMISES MAY NOT UNDER SECTION 297 BE USED WITHOUT A LICENCE.

(See *section 297*)

Aerated waters—Manufacturing.

Ammunition—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Articles made of flour—Baking, preparing, keeping or storing for human consumption (for other than domestic use).

Ashes—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever, dumping or sifting.

Biscuits—Baking, preparing, keeping or storing for human consumption (for other than domestic use).

Blood—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Bones—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Bread—Baking, preparing, keeping or storing for human consumption (for other than domestic use).

Bricks—Manufacturing.

Camphor—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever or boiling.

Candles—Packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Carpets—Manufacturing.

Catgut—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Cement—Packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Charcoal—Dumping, sifting, selling or storing.

Chemical preparations—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

(Schedule V—Purposes for which premises may not under Section 297 be used without a licence)

Chillies—Grinding by machinery.

Chlorate mixture—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Cinders—Storing, packing, pressing. cleansing, preparing or manufacturing by any process whatever, dumping or sifting

Cloths—Dyeing.

Coal—Dumping, sifting, selling or storing.

Cocoanut fibre—Storing, packing, pressing, cleansing, preparing, or manufacturing by any process whatever.

Combustible material—Storing.

Combustibles—Baking, preparing, keeping or storing for human consumption (for other than domestic use).

Confectionery—Baking, preparing, keeping or storing for human consumption (for other than domestic use).

Cotton, cotton refuse—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Dyes—Packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Explosive—Storing.

Fat—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Firewood—Selling or storing.

Fireworks—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Fish—Storing, packing, pressing, cleansing, preparing, or manufacturing by any process whatever.

Fish oil—Storing, packing, pressing, cleansing, preparing, or manufacturing by any process whatever.

Flax—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Fleshings—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Flour—Packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Fuel—Using for any industrial purpose.

Fulminate of mercury—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Gas—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Gold—Refining.

Gram—Husking by machinery.

Gun cotton—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Gun-powder—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Hair—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever, dyeing or drying

Hay—Selling or storing.

Hemp—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

(Schedule V—Purposes for which premises may not under Section 297 be used without a licence)

Hides—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Hoofs—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Horns—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Ice—Manufacturing.

Jute—Storing, packing, pressing, cleansing, pressing, preparing or manufacturing by any process whatever.

Lac—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Lead—Melting.

Leather—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever

Lime—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Limeshells—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Manure—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Machinery—Using for any industrial purpose.

Matches—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever

Meat—Storing, packing, pressing, cleansing, preparing, or manufacturing by any process whatever.

Metals—Beating, breaking, hammering, casting, etc.

Nitro-compound—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Nitro-glycerine—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Nitro-mixture—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Offal—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

[1][Oil—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever or boiling.]

Paddy—Boiling or husking by machinery.

[1][Paper—packing, pressing, cleansing, preparing or manufacturing by any process whatever.]

Petroleum products—Storing, packing, pressing, cleansing, preparing, or manufacturing by any process whatever in quantities not exceeding six gallons, provided that no licence shall be required for storing petroleum in accordance with the provisions of the Mysore Petroleum Act., 1942, or the rules issued or the notifications published under that Act.

Pitch—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

1. Inserted by Notification No. L. 12811/C.M. 27-53-129, dated 4-1-1954.

(Schedule V—Purposes for which premises may not under Section 297 be used without a licence)

Pottery—Manufacturing by any process whatever

Resin (including rosin)—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Saltpetre—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Seegekai—Powdering by machinery.

Shellac—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Skins—Storing, packing, pressing, cleansing, preparing, or manufacturing by any process whatever.

Soap—Manufacturing by any process whatever.

Spirits—Manufacturing by any process whatever

Sulphur—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever, or melting

Tallow—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever or melting.

Tar—Storing, packing pressing, cleansing, preparing or manufacturing by any process whatever.

Thatching materials—Selling or storing.

Tiles—Manufacturing.

Timber—Selling or storing.

Tobacco (including snuff, cigars, cigarettes and beedies)—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever.

Turpentine—Storing, packing, pressing, cleansing, preparing, or manufacturing by any process whatever.

Wool—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever, dyeing or drying.

Yarn—Dyeing.

Provided that no licence shall be required for the storage only of any of the articles mentioned in this Schedule or for boiling paddy when such storage or boiling is for domestic use and limited to such quantities as may from time to time be fixed by the commissioner.

Gilding or electro-plating.

Keeping a shaving or hair-dressing saloon.

Keeping together pigs, or twenty or more sheep or goats or ten or more heads of cattle.

Manufacturing articles from which offensive or unwholesome smells, fumes, dust or noise arise.

In general, any purpose or the doing in the course of any industrial process anything which in the opinion of the commissioner is likely to be dangerous to human life, or health or property or is likely to create or cause a nuisance.

(Schedule VI—Ordinary Penalties)

SCHEDULE VI.

ORDINARY PENALTIES.

[See *section 376 (1)*].

Section or Rule	Sub-section or Clause	Subject	Fine which may be imposed
1		2	3
36	(1)	Interested councillor or alderman voting or taking part in discussion.	Two hundred rupees
106	(1) & (3)	Failure to give notice of transfer of title or to produce documents.	Fifty rupees
107	(1)	Failure to send notice to commissioner after completion of construction or reconstruction of building.	Do
110	(1)	Failure of owner or occupier to furnish return of rent, etc.	One hundred rupees
115	...	Failure of owner or occupier to comply with requisition to furnish list of persons carrying on profession, art, etc.	Do
116	...	Failure of employer or head of an office, firm or company to comply with requisition to furnish list of persons in his employ.	Do
121	...	Failure of occupier to comply with requisition to furnish statement of vehicles and animals liable to taxation or furnishing incorrect statement, etc.	Ten rupees
122	(2)	Failure of person liable to pay tax on carriages and animals to comply with requisition to furnish statements of vehicles and animals or furnishing incorrect statement.	Do
124	(1) & (2)	Failure to comply with order to affix and register number of carriage.	Do
125	(2)	Failure of owner to register cart ...	Do
	(3)	Failure to have or keep registration number affixed to cart.	Do
174	...	Trespassing on premises connected with water supply.	Fifty rupees
176	...	Failure to maintain house connections in conformity with bye-laws.	Do
177	(2) & (4)	Failure to comply with requisition to make house connection.	Do

(*Schedule VI—Ordinary Penalties*)

SCHEDULE VI—*contd.*

Section or Rule	Sub-section or Clause	Subject	Fine which may be imposed
1		2	3
177	(3)	Occupying or allowing occupation of house without proper water supply.	Fifty rupees
186	...	Failure to maintain house-drains, etc., in conformity with bye-laws.	Do
187	(2) & (3)	Failure to comply with requisition as to house drainage.	Do
,,	(4)	Occupying or allowing occupation of house without proper drainage.	Two hundred rupees
189	1 (b)	Failure to comply with direction as to limited use of drain or notice requiring construction of distinct drain.	Fifty rupees
190	(1)	Unlawful construction of building over public drain.	One hundred rupees
191	...	Failure to comply with requisition regarding culverts or to keep them free from obstruction.	Fifty rupees
192	...	Failure to comply with requisition to maintain troughs and pipes for catching, etc., water from roof or other part of building.	Do
194	(2)	Keeping of public latrine without licence.	Do
,,	(3)	Allowing public latrine to be in unclean condition or improper order.	Do
195	...	Failure to comply with requisition to provide latrine or to remove latrine to another side and failure to keep latrines clean and in proper order.	Fifty rupees
196	...	Failure to provide latrines for premises used by large numbers of people or to keep them clean and in proper order.	One hundred rupees
197	...	Failure to comply with requisition to provide latrines for market, cattle shed, or cart-stand, or to keep them clean and in proper order.	Do
198	...	Failure to construct latrines so as to screen persons using them from view.	Twenty rupees
200	...	Making connection with mains without permission.	Two hundred rupees
205	(1)	Failure of occupier to comply with direction to collect rubbish and filth and deposit them in a box or basket or other receptacle of his own at or near premises.	Ten rupees

(Schedule VI—Ordinary Penalties)

SCHEDULE VI—*contd.*

Section or Rule	Sub-section or Clause	Subject	Fine which may be imposed
1		2	3
204	(2)	Failure to comply with direction to collect rubbish and filth and deposit them in public receptacle.	Ten rupees
205	(*a*)	Failure to comply with direction to collect and remove rubbish and filth accumulating on business premises.	Do
210	(1)	Allowing rubbish or filth to accumulate on premises for more than twenty-four hours.	Twenty rupees
210	(2)	Irregular deposit of rubbish or filth ...	Ten rupees
210	(3)	Depositing carcasses of animals, rubbish or filth in improper places.	Twenty rupees
210	(4)	Keeping rubbish or filth for more than twenty-four hours, etc.	Ten rupees
210	(5)	Allowing filth to flow in streets ...	Twenty rupees
218	...	Building within street alignment or building line without permission.	One thousand rupees
219	(1)	Failure to comply with orders to set back buildings.	Five hundred rupees
223	...	Unlawful displacement, etc., of pavement or fences, posts and other materials of public streets.	Fifty rupees
225	...	Failure to provide streets or roads on building sites prior to disposal.	Two hundred rupees
226	...	Unlawful making or laying of new street.	Five hundred rupees
228	...	Failure to comply with requisition to metal, etc., private street	One hundred rupees
230	...	Building wall or erecting fence, etc., in a street or any public place vested in the control of the corporation.	Do
231	...	Allowing doors, ground-floor windows, etc., to open outwards without licence or contrary to notice.	Twenty rupees
232	...	Failur to remove permanent encroachment.	Two hundred rupees
233	...	Failure to remove temporary encroachment.	Fifty rupees
235	...	Unlawful removal of bar, or storing of timber, etc., or removal or extinction of light.	Do
236	(1)	Unlawful making of hole or placing of obstruction in street.	Fifty rupees

(*Schedule VI—Ordinary Penalties*)

SCHEDULE VI—*contd.*

Section or Rule	Sub-section or Clause	Subject	Fine which may be imposed
1		2	3
236	(3)	Failure to remove obstruction ...	Fifty rupees
237	...	Construction, etc., of building without licence where street or foot-way is likely to be obstructed	Do
237	...	Failure to fence, etc., such building while under repair.	Do
238	(3)	Unlawful destruction, etc., of name of street.	Twenty rupees
239	(2)	Unlawful destruction, etc., of number of building.	Do
239	(3)	Failure to replace number when required to do so.	Do
241	(5)	Constructing or reconstructing buildings contrary to declaration issued by corporation.	Two hundred rupees
242	(1)	Failure to comply with requisition to round or splay off buildings at corners of streets	One hundred rupees
243	...	Construction, reconstruction or retention of external roof, etc., with inflammable materials.	Fifty rupees
262	...	Failure to keep external walls of premises in proper repair.	Twenty rupees
265	...	Failure to comply with requisition to take down, repair or secure dangerous structure.	Five hundred rupees
266	...	Failure to comply with requisition to secure, lop or cut down dangerous trees.	Fifty rupees
267	..	Failure to comply with requisition to repair, etc., tank or other place dangerous to passers-by or persons living in neighbourhood.	Do
268	...	Failure to comply with notice regarding precautions against fire.	One hundred rupees
269	(1)	Constructing well, etc., without permission.	Fifty rupees
269	(3)	Failure to comply with notice to fill up or demolish well, etc.	Do
270	...	Failure to comply with requisition to stop dangerous quarrying.	One hundred rupees

(Schedule VI—Ordinary Penalties)

SCHEDULE VI—*contd.*

Section or Rule	Sub-section or Clause	Subject	Fine which may be imposed
1		2	3
271	(1)	Failure to comply with requisition to fill up, etc., tank or well, or drain off water, etc.	Fifty rupees
271	(3)	Cultivating contrary to prohibitions or regulations.	Five hundred rupees
272	...	Failure to comply with requisition to cleanse or close, etc., tanks, well or other source of water used for drinking, bathing or washing clothes.	Fifty rupees
274	...	Defiling water in tanks, etc. ...	Do
275	...	Failure to comply with requisition to enclose, clear or cleanse untenanted premises.	Do
276	...	Failure to comply with requisition to clear or cleanse, etc., building or land in filthy state or overgrown with any thick or noxious vegetation.	Do
277	...	Failure to comply with requisition to abate nuisance caused or likely to be caused by dumping, etc., of coal, ashes, etc.	One hundred rupees
278	...	Failure to comply with requisition to fence building or land or trim, prune or cut hedges and trees or lower an enclosing wall.	Fifty rupees
279	...	Failure to comply with requisition to lime-wash or otherwise cleanse building.	Do
280	...	Failure to comply with requisition to execute work or take other action with respect to insanitary buildings.	One hundred rupees in the case of masonry building and fifty rupees in the case of hut.
281	(2)	Using or allowing the use of buildings unfit for human habitation after prohibition.	Twenty rupees for each day
281	(4)	Failure to comply with requisition to demolish the same.	Twenty rupees per day.
282	(1)	Allowing overcrowding in buildings after order to abate the same.	Do

(*Schedule VI—Ordinary Penalties*)

SCHEDULE VI—*contd.*

Section or Rule	Sub-section or Clause	Subject	Fine which may be imposed
1		2	3
282	(4)	Failure to comply with requisition to vacate overcrowded building or room.	Twenty rupees per day.
286	(1)	Keeping a lodging house, eating house, tea shop, etc., without licence or contrary to licence.	One hundred rupees
287	(*a*)	Unlawful keeping of pigs ...	Twenty rupees
287	(*b*)	Unlawful keeping of animals so as to be a nuisance or dangerous.	Do
287	(*c*)	Feeding of animals on filth ...	Do
289	...	Use of place as stable, cattle-stand, etc., without licence or contrary to licence.	Fifty rupees
291	...	Construction or maintenance of stable, cattle-shed, etc., contrary to Act or subsidiary legislation.	Do
293	...	Using a public place or the sides of a public street as a cart-stand, etc.	Twenty rupees
295	(1)	Opening, or keeping open a new private cart-stand without licence or contrary to licence.	Two hundred rupees
296	...	Failure to remove carcasses of animals ...	Twenty rupees
297	(1)	Using a place for any of the purposes specified in Schedule V without licence or contrary to licence.	Two hundred rupees
298	(1), (2) and (3)	Unlawful erection of factory, workshop, workplace or machinery	One thousand rupees
298	(5)	Disobedience of order regarding chimneys.	Five hundred rupees
299	(1)	Disobedience of order regarding abatement of nuisance.	One hundred rupees
299	(2)	Disobedience of order prohibiting the working of factory, etc., or the use of particular fuel.	Two hundred rupees
300	...	Failure to comply with requisition to put factory, etc., in order, to abate overcrowding, etc.	Five hundred rupees
301	...	Disobedience of order regarding abatement of nuisance or danger to life, etc.	One hundred rupees
306	(2)	Washing of clothes by washerman at unauthorised places.	Twenty rupees

(*Schedule VI—Ordinary Penalties*)

SCHEDULE VI—*contd.*

Section or Rule	Sub-section or Clause	Subject	Fine which may be imposed
1		2	3
308	...	Use of place as slaughter-house without licence or contrary to licence.	Two hundred rupees
310	...	Slaughter of animals for sale or food or skinning or cutting up carcasses without licence or contrary to licence or drying skin so as to cause a nuisance.	Twenty rupees for every animal, carcass or skin.
313	...	Sale or exposure for sale in public market of animal or article without permission or contrary to permission.	Fifty rupees
314	(2)	Opening private market without licence or contrary to licence.	Five hundred rupees
315	...	Keeping open private market without licence or contrary to licence.	Do
318	...	Sale or exposure for sale of animal or article in unlicensed private market	Fifty rupees
319	...	Failure to comply with direction to construct approaches, drains, etc., to private markets or to pave them, etc.	Do
320	(2)	Opening, or keeping open of private market after suspension or refusal of licence for default to carry out works.	Fifty rupees for each day.
321	...	Breach of market regulations ...	Fifty rupees
323	...	Failure of person in charge of markets to expel person suffering from leprosy or other infectious or contagious disease.	Do
324	...	Carrying on butcher's, fishmonger's or poulterer's trade without licence.	One hundred rupees
325	...	Sale or exposure for sale of animal or article in public streets.	Twenty rupees
329	...	Preventing the commissioner or any person authorised by him from exercising his powers of entry, etc., under section 357.	Fifty rupees
331	...	Removing or in any way interfering with an animal or article secured under section 359.	Five hundred rupees
335	(1)	Opening, etc., without licence a new place for disposal of the dead.	One hundred rupees
337	(4)	Use or allowance of use of unlicensed burial or burning ground.	Five hundred rupees

(*Schedule VI—Ordinary Penalties*)

SCHEDULE VI—*contd.*

Section or Rule	Sub-section or Clause	Subject	Fine which may be imposed
1		2	3
337	(4)	Use or allowance of use of unregistered burial or burning ground.	One hundred rupees
338	...	Failure to give information of burials or burnings in burial or burning ground.	Twenty rupees
339	...	Construction of vault or grave or burial of corpse in place of public workship.	Five hundred rupees
340	(3)	Burial or burning in place after prohibition.	Two hundred rupees
341	...	Burial or burning, etc., of corpses ...	Fifty rupees
343	...	Discharge of office of grave digger or attendant at place for disposal of dead without licence.	Twenty rupees
346	...	Failure of Medical Practitioner or owner or occupier to give information of existence of dangerous disease in private or public dwelling.	Fifty rupees
350	...	Failure to comply with requisition to cleanse or disinfect building or article.	Do
352	(2)	Washing of infected articles at unauthorised places.	Do
353	...	Giving, lending, etc., of infected articles...	Do
354	...	Infected person carrying on occupation ...	Do
355	(1)	Entry of infected person into public conveyance without notifying fact of infection.	Do
356	(1)	Failure to disinfect public conveyance, etc.	Do
356	(2)	Using before obtaining certificate from Health Officer a public conveyance in which an infected person travelled.	Do
357	...	Letting or sub-letting of infected building without certificate from the Health Officer.	Two hundred rupees
358	...	Failure to close place of public entertainment.	Do
359	...	Sending infected child to school ...	Fifty rupees
360	...	Use or permitting the use of book from public or circulating library by infected person.	Do
361	...	Using water after prohibition ...	Do
363	...	Failure to give information of small-pox...	Do
364	...	Entering city within forty days of inoculation for small-pox without certificate.	One hundred rupees

(Schedule VI—Ordinary Penalties)

SCHEDULE VI—*concld.*

Section or Rule	Sub-section or Clause	Subject	Fine which may be imposed
1		2	3
375	(3)	Prevention of inspection of copies of rules, and bye-laws publicly exhibited.	Fifty rupees
375	(4)	Destruction, etc., of board exhibiting printed copies of bye-laws and rules.	Fifty rupees
385	(7)	Failure to produce licence on request ...	Ten rupees
389	...	Failure to comply with requisition to attend, produce document or give evidence.	One hundred rupees
399	(1)	Failure of occupier to comply with requisition to permit owner to comply with provisions of Act.	Fifty rupees for each day.
401	...	Preventing the commissioner or any person authorised by him from exercising his powers of entry, etc.	Fifty rupees
432	...	Obstructing or molesting corporation, standing committee, mayor, etc.	Two hundred rupees
433	...	Removing mark set up for indicating level, etc.	Do
434	...	Removal, etc., of notice exhibited by or under orders of the corporation or commissioner.	Fifty rupees
435	...	Unlawful removal of earth, sand or other material from land vested in the corporation or deposit of matter or encroachment in or on water courses.	Do
Schedule IV, Rule 17		Failure to comply with requisition by auditors to attend, give evidence or produce document.	One hundred rupees

(*Schedule VII—Penalties for continuing breaches*)

SCHEDULE VII.

PENALTIES FOR CONTINUING BREACHES.

[See *section 376* (2).]

Section or Rule	Sub-section or Clause	Subject	Fine which may be imposed
1		2	3
176	...	Failure to maintain house connections in conformity with bye-laws.	Five rupees
177	(2) & (4)	Failure to comply with requisition to make house-connection.	Do
186	...	Failure to maintain house-drains, etc., in conformity with bye-laws.	Ten rupees
187	(2) & (3)	Failure to comply with requisition as to house-drainage.	Do
187	(4)	Occupying or allowing occupation of house without proper drainage.	Twenty rupees
192	...	Failure to comply with requisition to maintain troughs and pipes for catching, etc., water from roof or other part of building.	Ten rupees
194	(2)	Keeping of public latrine without licence	Do
194	(3)	Allowing public latrine to be in an unclean condition or improper order.	Do
195	...	Failure to comply with requisition to provide latrine or to remove latrine to another site and failure to keep latrines clean and in proper order.	Do
196	...	Failure to provide latrines for premises used by large number of people or to keep them clean and in proper order.	Twenty rupees
197	...	Failure to comply with requisition to provide latrines for market, cattle-stand or cart-stand or to keep them clean and in proper order.	Do
210	(1) & (4)	Allowing rubbish or filth to accumulate on premises for more than twenty-four hours.	Ten rupees
218	...	Building within street alignment or building line without permission.	One hundred rupees
232	...	Failure to remove permanent encroachment.	Ten rupees
233	...	Failure to remove temporary encroachment.	Five rupees
236	(1)	Unlawful making of hole or placing of obstruction in street.	Ten rupees

(Schedule VII—Penalties for continuing breaches)

SCHEDULE VII—*contd.*

Section or Rule	Sub-section or Clause	Subject	Fine which may be imposed
1		2	3
237	...	Construction, etc., of building without licence where street or foot-way is likely to be obstructed.	Ten rupees
242	(1)	Failure to comply with requisition to round or splay off buildings at corners of streets.	Fifty rupees
243	...	Construction, reconstruction or retention of external roof, etc., with inflammable materials	Ten rupees
262	...	Failure to keep external walls of premises in proper repair.	Do
267	...	Failure to comply with requisition to repair, etc., tank or other place dangerous to passers-by or persons living in neighbourhood.	Do
268	...	Failure to comply with notice regarding precaution against fire.	Do
270	...	Failure to comply with requisition to stop dangerous quarrying.	Do
271	...	Failure to comply with requisition to fill up, etc., tank or well or drain off water, etc.	Do
272	...	Failure to comply with requisition to cleanse or close, etc., tank, well, etc., or other source of water used for drinking, bathing or washing clothes.	Do
275	...	Failure to comply with requisition to enclose, clear or cleanse untenanted premises.	Do
276	...	Failure to comply with requisition to clear or cleanse, etc., building or land in filthy state or overgrown with any thick or noxious vegetation.	Do
277	...	Failure to comply with requisition to abate nuisance caused or likely to be caused by dumping, etc., of coal, ashes, etc.	Twenty rupees
278	...	Failure to comply with requisitions to fence building or land, or trim, prune, or cut hedges and trees or lower an enclosing wall.	Ten rupees
279	...	Failure to comply with requisition to lime-wash or otherwise cleanse building.	Ten rupees

(*Schedule VII—Penalties for continuing breaches*)

SCHEDULE VII—*contd.*

Section or Rule	Sub-section or Clause	Subject	Fine which may be imposed
1		2	3
280	...	Failure to comply with requisition to execute work or take other action with respect to insanitary buildings.	Ten rupees in the case of masonry building and five rupees in the case of huts
286	(1)	Keeping a lodging house, eating house, tea shop, etc., without or contrary to licence.	One hundred rupees
287	(*a*)	Unlawful keeping of pigs	Five rupees
	(*b*)	Unlawful keeping of animal so as to be a nuisance or danger.	Do
289	...	Use of place as stable, cattle-stand, etc., without licence or contrary to licence.	Ten rupees
291	...	Construction or maintenance of stable, cattle-shed, etc., contrary to Act or subsidiary legislation.	Do
293	...	Using a public place or the sides of public street as a cart-stand, etc.	Two hundred rupees
295	...	Keeping open a new private cart-stand without licence or contrary to licence.	Twenty rupees
296	...	Failure to remove carcass of animal ...	Five rupees
297	(1)	Using a place for any of the the purposes specified in Schedule V without licence or contrary to licence.	Fifty rupees
298	(1), (2) & (3)	Unlawful erection of factory, workshop, workplace or machinery.	One hundred rupees
298	(5)	Disobedience of order regarding chimneys	Fifty rupees
299	(1)	Disobedience of order regarding abatement of nuisance.	One hundred rupees
	(2)	Disobedience of order prohibiting the working of the factory, etc., or the use of particular kind of fuel.	Two hundred rupees
300	...	Failure to comply with requisition to put factory, etc., in order to abate over-crowding, etc.	One hundred rupees
301	...	Disobedience of order regarding abatement of nuisance or danger to life, etc.	Do
308	...	Use of place as slaughter house without licence or contrary to licence.	Fifty rupees
314	(2)	Opening private market without licence or contrary to licence.	One hundred rupees
315	...	Keeping open private market without licence or contrary to licence.	Do

(Schedule VII—Penalties for continuing breaches)

SCHEDULE VII—*concld.*

Section or Rule	Sub-section or Clause	Subject	Fine which may be imposed
1		2	3
318	...	Sale or exposure for sale of animal or article in unlicenced private market.	Twenty rupees
321	...	Breach of market regulations ...	Ten rupees
323	...	Failure of person in charge of markets to expel persons suffering from leprosy or other infectious or contagious disease.	Fifty rupees
324	...	Carrying on butcher's, fishmonger's or poulterer's trade without licence, etc.	Ten rupees
		Exposing carcasses of animals for sale without licence.	Twenty rupees
335	(1)	Opening, etc., without licence a place for the disposal of the dead.	One hundred rupees
350	...	Failure to comply with requisition to cleanse or disinfect building or article.	Ten rupees
354	...	Infected person carrying on occupation ...	Fifty rupees
358	...	Failure to close place of public entertainment.	One hundred rupees
361	...	Using water after prohibition ...	Fifty rupees
Schedule IV, Rule 17		Failure to comply with requisition by auditors to attend, give evidence or produce document.	Seventy rupees

MYSORE ACT No. II OF 1950.

THE MYSORE APPROPRIATION ACT, 1950.

(Received the assent of His Highness the Maharaja on the 31st day of March, 1950)

An Act to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of the State to the service of the year ending on the thirty-first day of March, one thousand nine hundred and fifty-one.

WHEREAS it is expedient to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of the State to the service of the year ending on the thirty-first day of March, one thousand nine hundred and fifty-one;

It is hereby enacted as follows :—

Short title.

1. This Act may be called the Mysore Appropriation Act, 1950.

Issue of Rupees 24,88,96,700 out of the Consolidated Fund of the State for the year 1950-51.

2. From and out of the Consolidated Fund of the State there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of Two Thousand Four Hundred and Eighty-eight lakhs Ninety-six thousand and Seven hundred rupees towards defraying the several charges which will come in course of payment during the year ending on the thirty-first day of March, one thousand nine hundred and fifty-one in respect of the services specified in column 2 of the Schedule.

Appropriation.

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of the State by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the year ending on the thirty-first day of March, one thousand nine hundred and fifty-one.

SCHEDULE.

No. of vote	Services and Purposes	Sums not exceeding		
		Voted by the Legislative Assembly	Charged on the Consolidated Fund	Total
	A. EXPENDITURE MET FROM REVENUE	Rs.	Rs.	Rs.
1	1. Land Revenue	48,82,000	...	48,82,000
2	2. Forest	32,64,000	...	39,95,000
	II. Forest (1) Sandal Oil—Charges for extraction of Sandalwood and for prevention of Sandal wood smuggling ...	2,59,000	...	
	(2) Other Forest Revenue—			
	(3) Forest Industries Working Expenses ...	4,72,000	...	
3	3. Excise	5,63,000	...	5,63,000
4	3-C Sales-Tax	3,63,000	...	9,33,000
	4. Stamps	1,62,000	...	
	5. Registration	4,08,000	...	
5	7. Supervision of Mines and Other Charges ...	3,59,000	...	3,59,000
	8. Sinking Fund	...	18,78,000	18,78,000
6	9. Interest on Other Obligations	32,15,000	45,13,000	77,28,000
7	12. General Administration	22,44,900	3,94,100	26,39,000
8	13. Muzrai Institutions	4,91,000	...	4,91,000
9	14. Scientific and Miscellaneous Departments ...	1,94,000	...	1,94,000
9-A	15. Pensions and Allowances	40,35,000	1,00,000	41,35,000
10	16. Stationery and Printing	13,49,000	...	13,49,000
11	17. Miscellaneous	16,43,000	...	16,43,000
12	18. Courts of Law	19,65,900	2,36,100	22,02,000
13	19. Jails	5,50,000	...	5,50,000
14	20. Police	80,50,000	...	80,50,000
15	21. Medical	72,89,000	...	72,89,000
16	22. Public Health	27,49,000	...	27,49,000
17	23. Irrigation Works	14,95,000	...	14,95,000
18	24. Civil Works	45,21,000	...	45,21,000
19	24-A Communications	50,57,000	...	50,57,000
19-A	24-B Flying School	3,46,000	...	3,46,000
19-B	25. Economic Conference	58,000	...	58,000
20	26. Education	2,83,06,000	...	2,83,06,000
21	27. Agriculture	89,17,000	...	1,09,67,000
	27-A Animal Husbandry	20,50,000	...	
22	27-B Horticulture	6,54,000	...	6,54,000
	Carried Over ...	9,59,11,800	71,21,200	10,30,33,000

SCHEDULE—*concld.*

No. of vote	Services and Purposes	Sums not exceeding		
		Voted by the Legislative Assembly	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
	Brought forward ...	9,59,11,800	71,21,200	10,30,33,000
23	27-C. Sericulture	8,21,000	...	16,16,000
	28. Industries and Commerce	7,95,000	...	
23-A	28-A Department of Labour and Labour Welfare ...	2,77,000	...	2,77,000
23-B	28-B Rural Development Department	52,15,000	...	52,15,000
24	29. Co-operative Societies	5,23,000	...	5,23,000
25	30. Grants for Public Improvements	60,30,000	...	60,30,000
25-A	31. Army	8,38,000	...	8,38,000
25-B	32-B. Expenditure connected with the Food and other Control measures	82,56,000	...	82,56,000
26	Contributions to Funds	24,00,000	...	24,00,000
27-A	XXIV-A. Road Transport Department 2 Working Expenses	35,03,000	...	35,03,000
28	XXV. Krishnarajsagar Irrigation Works—Working Expenses	6,17,000	...	6,17,000
29	XXV-A. Hydro-Electric Works—Working Expenses ...	75,61,000	...	75,71,000
	36. Miscellaneous Electrical Expenditure	10,000	...	
30	XXVII. Iron and Steel Works and Cement Plant—Working Expenses including Depreciation Fund ...	2,06,76,700	...	2,06,76,700
31	XXVIII. K. G. F. Water Works—Working Expenses and Depreciation	1,60,000	...	1,60,000
32	II. Forest—1 Sandal Oil - Operation Expenses	14,02,000	...	1,87,19,300
	XXIX. Industrial Works—Working Expenses including Depreciation	1,23,17,300	...	
33	XXX. Chamarajsagar and Water Works—Working Expenses and Depreciation	12,97,000	...	12,97,000
	Total Expenditure met from Revenue ...	16,86,10,800	71,21,200	17,57,32,000
	B. CAPITAL OUTLAY NOT MET FROM REVEVUE			
35	38. Krishnarajsagar Irrigation Works	10,95,000	...	10,95,000
36	38-A. Hydro-Electric Works	2,54,75,000	...	2,54,75,000
37	38-B. Other Irrigation Works not met from Revenue ...	33,00,000	...	33,00,000
38	39. Industrial and Other Works	22,75,000	...	22,75,000
39	40. Iron and Steel Works and Cement Plant ...	1,24,00,000	...	1,24,00,000
39-A	41. Food Supply Department Transactions not met from Revenue	1,00,00,000	...	1,00,00,000
	Total Capital outlay not met from Revenue ...	5,45,45,000	...	5,45,45,000
	C. EXPENDITURE MET FROM RESERVE, DEPRECIATION, ROAD AND OTHER FUNDS.			
40	Road Fund	5,41,200	...	5,41,200
42	Industrial Development Fund	50,000	...	50,000
43	Depreciation Funds	20,99,000	...	20,99,000
	Total Expenditure met from Funds ...	26,90,200	...	26,90,200
	D. DISBURSEMENT OF ADVANCES AND LOANS.			
44	Advances and Loans	1,59,29,500	...	1,59,29,500
	Grand Total ...	24,17,75,500	71,21,200	24,88,96,700

MYSORE ACT No. VI OF 1950.

THE MYSORE DRUGS (CONTROL) ACT, 1950.

(AS AMENDED BY ACT XXV OF 1952.)

(Received the assent of His Highness the Maharaja on the 1st day of April, 1950.)

An Act to provide for the control of the sale, supply and distribution of drugs.

WHEREAS it is expedient to provide for the control of the sale, supply and distribution of drugs; Preamble.

It is hereby enacted as follows:—

1. (1) This Act may be called the Mysore Drugs (Control) Act, 1950. Short title, extent and commencement.

(2) It extends to the [1][whole of the State of Mysore except Bellary District].

(3) It shall come into force at once.

2. (1) In this Act, unless there is anything repugnant in the subject or context,— Interpretation.

(*a*) "Controller of Civil Supplies" means a person appointed by the State Government as the Controller of Civil Supplies;

(*b*) "dealer" means a person carrying on, either personally or through any other person, the business of selling any drug, whether wholesale or retail;

(*c*) "drug" includes all medicines for internal or external use for human beings or animals, and all substances intended to be used for or in the treatment, mitigation or prevention of diseases in human beings or animals, other than medicines and substances exclusively used or prepared for use in accordance with the Ayurveda or Unani Systems of Medicine;

(*d*) "offer for sale" includes a reference to an intimation by a person of the price proposed by him for a sale of any drug, made by the publication of a price list, by exposing the drug for sale in association with a mark indicating price, by

1. See the Mysore Adaptation of Laws Order, 1958.

the furnishing of a quotation or otherwise howsoever;

(*e*) " producer " includes a manufacturer.

(2) A drug shall be deemed to be in the possession of a person—

(*i*) when it is held on behalf of that person by another person;

(*ii*) notwithstanding that it is mortgaged to another person.

Drugs to which this Act applies.

3. The State Government may, by notification in the *Mysore Gazette*, declare any drug to be a drug to which this Act shall apply.

Fixing of maximum prices and maximum quantities which may be held or sold.

4. (1) The State Government may, by notification in the *Mysore Gazette*, fix in respect of any drug—

(*a*) the maximum price or rate which may be charged by a dealer or producer;

(*b*) the maximum quantity which may at any one time be possessed by a dealer or producer;

(*c*) the maximum quantity which may in any one transaction be sold to any person.

(2) The prices or rates and the quantities fixed in respect of any drug under this section may be different in different localities or for different classes of dealers or producers.

Restrictions on sale, etc., where maximum is fixed under section 4.

5. No dealer or producer shall—

(*a*) sell, agree to sell or offer for sale or otherwise dispose of to any person any drug for a price or at a rate exceeding the maximum fixed by notification under clause (*a*) of sub-section (1) of section 4;

(*b*) have in his possession at any one time a quantity of any drug exceeding the maximum fixed by notification under clause (*b*) of sub-section (1) of section 4; or

(*c*) sell, agree to sell or offer for sale to any person in any one transaction a quantity of any drug exceeding the maximum fixed by notification under clause (*c*) of sub-section (1) of section 4.

General limitation on quantity which may be possessed at one time.

6. (1) No person shall have in his possession at any one time a greater quantity of any drug to which this section applies than the quantity necessary for his reasonable needs.

(2) This section shall apply only to such drugs as the Controller of Civil Supplies may, by order published in the *Mysore Gazette*, specify for the purpose:

Provided that nothing contained in this section shall apply to a dealer or producer in respect of any drug sold or produced by him.

Duty to declare possession of excess stocks.

7. Any person having in his possession a quantity of any drug exceeding that permitted by or under this Act shall forthwith report the fact to the Controller of Civil Supplies or other officer empowered in this behalf by the Controller of Civil Supplies, and shall take such action as to the storage, distribution or disposal of the excess quantity as the Controller of Civil Supplies may direct.

Refusal to sell.

8. No dealer or producer shall, unless previously authorised to do so by the Controller of Civil Supplies, without sufficient cause, refuse to sell to any person any drug within the limits as to quantity, if any, imposed by this Act.

Explanation.—The possibility or expectation of obtaining a higher price for a drug at a later date shall not be deemed to be a sufficient cause for the purpose of this section.

Cash memorandum to be given of certain sales.

9. (1) Every dealer or producer when selling any drug for cash shall, if the amount of the purchase is five rupees or more, in all cases, and, if the amount of the purchase is less than five rupees, when so requested by the purchaser, give to the purchaser a cash memorandum containing particulars of the transaction.

(2) The Controller of Civil Supplies may, by notification in the *Mysore Gazette*, prescribe the particulars to be contained in any such cash memorandum.

(3) The Controller of Civil Supplies may, by notification in the *Mysore Gazette*, exempt specified areas, classes of dealers or producers, or classes of drugs from the operation of this section.

Marking of prices and exhibiting price list.

10. (1) The Controller of Civil Supplies may direct dealers or producers in general, or any dealer or producer in particular, to mark any drug exposed or intended for sale with the sale prices or to exhibit on the premises a price list of drugs held for sale, [1][and a statement of the quantities of such drugs in his possession] and may further give

1. Inserted by Act XXV of 1952.

directions as to the manner in which any such direction as aforesaid is to be carried out.

(2) No dealer shall destroy, efface or alter [1][or cause to be destroyed, effaced or altered] any label or mark affixed to a drug and indicating the price marked by a producer.

Obligation to state price separately on composite offer.

11. Where a dealer or producer makes an offer to enter into a transaction for a consideration to be given as a whole in respect both of a sale of any drug and of some other matter, the dealer or producer making the offer shall state in writing the price which he assigns to that drug, if he is required to do so by any person to whom the offer is made, and the offer shall be deemed for the purposes of this Act to be an offer to sell that drug at the price so stated.

Prohibition or regulation of the disposal of drugs.

[2][**12.** If in the opinion of the Controller of Civil Supplies, it is necessary or expedient so to do, he may by order in writing—

(*a*) prohibit the disposal of any drug except in such circumstances and under such conditions as may be specified in the order;

(*b*) direct the sale of any drug to any such dealer or class of dealers and in such quantities as may be specified in the order;

and make such further orders as appear to him to be necessary or expedient in connection with any order issued under this section.]

Penalties.

13. (1) Whoever contravenes any of the provisions of this Act or of any direction made under authority conferred by this Act shall be punishable with imprisonment for a term which may extend to three years or with fine or with both.

(2) A Court convicting any person of an offence punishable under this Act may order that the whole or any part of the stock of drugs in respect of which the offence was committed shall be forfeited to the Government.

(3) It shall not be a defence for a person charged with a contravention of any of the provisions of this section to prove that, in relation to the matter in respect of which he is charged, he acted in the course of his employment as a servant or agent of another person on the instructions of his employer or of some other specified person.

1. Inserted by Act XXV of 1952.
2. Substituted by Act XXV of 1952.

Offences by corporations.

14. Where a person committing an offence punishable under this Act is a company or an association or a body of persons, whether incorporated or not, every director, manager, secretary, agent or other officer or person concerned with the management thereof, shall, unless he proves that the offence was committed without his knowledge or that he has exercised all due diligence to prevent its commission, be deemed to be guilty of such offence.

Procedure.

15. (1) No person other than a police officer of or above the rank of an Inspector of Police or an officer not below the rank of an Inspector of Police authorised in this behalf by the State Government, by notification in the *Mysore Gazette*, shall investigate any offence under this Act.

(2) No prosecution for any offence punishable under this Act shall be instituted except with the previous sanction of the District Magistrate.

Powers of search and seizure.

16. Any person competent to investigate any offence under this Act and any officer not below the rank of an Assistant Inspector of Civil Supplies authorised in this behalf by the Controller of Civil Supplies may search any place in which he has reason to believe that an offence under this Act has been, or is being committed, and take possession of any stock of drugs in respect of which the offence has been or is being committed [1][and the provisions of the Code of Criminal Procedure 1898 (Central Act V of 1898), shall, so far as may be applicable, apply to any search or seizure under this Act, as they apply to any search or seizure made under the authority of a warrant issued under section 98 of that Code.]

Power to make rules.

17. (1) The State Government may, by notification in the *Mysore Gazette*, make rules to carry out the purposes of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely,—

(*a*) the maintenance by dealers and producers generally, or by any dealer or producer in particular, of records of all sale and purchase transactions made by them;

(*b*) the furnishing of any information as may be required with respect to the business carried on by any dealer or producer;

1. Added by Act XXV of 1952.

(*c*) the inspection of any books of account or other documents belonging to or under the control of any dealer or producer;

1 * * * *

Protection of action taken in good faith.

18. No suit, prosecution or other legal proceeding shall lie against any person for anything in good faith done or intended to be done under this Act.

Saving of other laws.

19. The provisions of this Act shall be in addition to and not in derogation of any other law for the time being in force regulating any of the matters dealt with in this Act.

Repeal and savings.

20. The Mysore Drugs (Control) (Emergency) Act, 1949, (LXVIII of 1949), is hereby repealed. But any rules made, any thing done and any action taken in exercise of any power conferred by or under the said Act shall be deemed to have been made, done or taken, in exercise of the powers conferred by or under this Act, as if this Act had commenced on the second day of October, 1949.

1. Clause (d) of sub-section (2) of section 17 omitted by Act XXV of 1952.

MYSORE ACT No. XIX OF 1950.

THE MYSORE ALIENATED VILLAGES (PROTECTION OF TENANTS AND MISCELLANEOUS PROVISIONS) ACT, 1950.

(AS AMENDED BY ACTS 10 OF 1953 AND 4 OF 1954.)

(*Received the assent of His Highness the Maharaja on the Fifth day of October 1950.*)

An Act to provide for temporary protection of tenants in alienated villages in [1][the State of Mysore except Bellary District] and to ensure that such tenants are not deprived of the usual amenities reserved for the use of the village community.

WHEREAS it is expedient to provide, pending further legislation, for the temporary protection against eviction of tenants in alienated villages and also to ensure that the tenants are not deprived of the usual amenities by the disposal of trees, and to provide for the control of alienation of reserved land, and of lands in the possession of tenants; Preamble.

It is hereby enacted as follows:—

1. (1) This Act may be called the Mysore Alienated Villages (Protection of Tenants and Miscellaneous Provisions) Act, 1950. Short title, extent, commencement and duration.

(2) It extends to the [1][whole of the State of Mysore except Bellary District] and shall apply to all alienated villages in the State.

(3) It shall come into force at once, and shall remain in force up to and inclusive of the 31st day of December, [2][1955].

2. In this Act, unless there is anything repugnant in the subject or context:— Definitions.

(1) "alienated village" includes a Khayamgutta village;

(2) "reserved land" means, in an alienated village to which the provisions of Chapters VIII and IX of

1. *See* the Mysore Adaptation of Laws Order, 1953.
2. Substituted by Act 4 of 1954.

the Mysore Land Revenue Code, 1888, have been applied, all lands which have been reserved under section 39 of the said Code, and, in an alienated village to which Chapters VIII and IX of the said Code have not been applied, all land other than—

(*a*) land held by Kadim tenants or permanent tenants; or land in the possession of tenants at will; and

(*b*) land in the possession of the holder of the alienated village and cultivated by himself or by his own servants or by hired labour, uninterruptedly from the first day of July, 1946.

(3) All other expressions shall have the meanings assigned to them respectively in the Mysore Land Revenue Code, 1888.

Control of eviction of tenants.

3. Notwithstanding anything contained in any law for the time being in force, or any contract between the parties, no suit shall lie for the eviction of a tenant in an alienated village who has been holding, or is in possession of, land used for purposes of agriculture uninterruptedly from the first day of July, 1946, nor such tenant shall be evicted in pursuance of any decree or order of any court, or otherwise, if such tenant tenders to the superior holder, or any person acting on his behalf, within two months from the date of commencement of this Act, the rent or land revenue due in respect of the land up to and including the year ending with the thirtieth day of June, 1949, and is willing to hold or continue in possession of the land thereafter as a tenant on the same terms and conditions on which he was holding, or was in possession of, the same on the said first day of July, 1946:

Provided that, subject to the provisions of section 4, the protection afforded by this section shall continue only so long as the rent or land revenue for any year is tendered by the tenant to the superior holder, or any person acting on his behalf, before the expiry of the thirtieth day of June of that year.

Reduction or suspension of rent in certain cases.

4. When owing to inadequate rainfall in any tract the State Government orders the suspension or remission of assessment in respect of lands in the said tract, the rent or land revenue payable by a tenant in an alienated village in the said tract to his superior holder shall be deemed to have been suspended or remitted in the same proportion

as the assessment due to the State Government in such tract in respect of unalienated villages is suspended or remitted.

Revival of rights, liabilities and obligations after the expiry of the Act.

5. Any right, privilege, obligation or liability acquired, accrued or incurred under any enactment, decree or order of any court, or under any contract between the parties, immediately before the commencement of this Act, or which may be acquired, accrued or incurred, during the period this Act remains in force, but the enforcement of which has been stayed by the provisions of this Act shall, notwithstanding anything contained in section 6 of the Mysore General Clauses Act, 1899, immediately on the expiration of this Act, revive and be enforceable as if this Act had not been passed.

In computing the period of limitation for the enforcement of any such right, privilege, obligation or liability, the period during which the proceedings in respect thereof are stayed under this Act shall be excluded, notwithstanding anything contained in any law for the time being in force.

Control of alienation of reserved lands.

6. (1) No superior holder shall, without the previous approval in writing of the Deputy Commissioner, sell, mortgage, lease or otherwise assign or alienate any reserved land or land in the possession of tenants in any alienated village.

(2) Notwithstanding anything contained in any law for the time being in force, any sale, mortgage, lease or other assignment or alienation of any reserved land or of land in the possession of tenants effected

(i) after the first day of July, 1918; or

(ii) after the commencement of this Act in contravention of sub-section (1),

shall be void and shall have no effect:

Provided that any sale, mortgage, lease, or other assignment or alienation effected after the first day of July, 1948, and before the commencement of this Act, shall not be void, if such sale, mortgage, lease, assignment or alienation is confirmed by the Deputy Commissioner on the ground—

(*a*) that the transaction has been entered into in good faith; or

(*b*) that the transaction has been entered into for valuable consideration; or

(*c*) that confirmation is necessary for maintaining the agricultural economy of the State.

Control of appropriation of agricultural land for non-agricultural purposes.

7. (1) No superior holder shall, without the previous approval in writing of the Deputy Commissioner, appropriate, or grant permission to any tenant to appropriate any land appropriated for purposes of agriculture, for any purpose unconnected with agriculture.

(2) Notwithstanding anything contained in any law, or usage or custom having the force of law, for the time being in force, the appropriation, or the grant of permission for the appropriation, of any land appropriated for purposes of agriculture, for any purpose unconnected with agriculture in contravention of sub-section (1) shall have no effect.

(3) Any person who contravenes the provisions of sub-section (1) and any person who abets such contravention shall be punishable with imprisonment which may extend to one month or with fine which may extend to two hundred rupees or with both.

Control of disposal of trees.

8. (1) Notwithstanding anything contained in any law for the time being in force, no person shall fell, lop, sell or otherwise dispose of, any tree, in an alienated village, except under the orders in writing of the Deputy Commissioner:

Provided that the State Government may, by notification in the *Mysore Gazette*, exempt any specified class or classes of trees from the operation of this sub-section.

(2) Any person who contravenes the provisions of sub-section (1) and any person who abets such contravention, shall be punishable with imprisonment which may extend to one month, or with fine which may extend to two hundred rupees or with both.

Appeals and revision.

9. (1) Any person aggrieved by any order of a Deputy Commissioner under this Act may, within thirty days from the date of communication of the order, appeal to the Revenue Commissioner; and the decision of the Revenue Commissioner on such appeal shall, subject to the provisions of sub-section (2), be final.

(2) The State Government may, in its discretion, call for and examine the record of any order passed by the Deputy Commissioner or the Revenue Commissioner for

the purpose of satisfying itself as to the propriety of such order and may pass such order in reference thereto as it thinks fit.

Deputy Commissioner to sanction prosecutions

10. No prosecution for any offence punishable under this Act shall be instituted except with the previous sanction of the Deputy Commissioner of the District.

Bar of jurisdiction.

11. (1) No notification issued or order made in exercise of any power conferred by or under this Act shall be called in question in any proceeding in a court of law.

(2) No suit or other legal proceeding shall lie against the State Government, the Revenue Commissioner or the Deputy Commissioner or any other person in respect of any damage caused or likely to be caused by anything in good faith done or intended to be done in pursuance of this Act or of any rules made thereunder.

Rules.

12. The State Government may, by notification in the *Mysore Gazette*, make rules to carry out the purposes of this Act.

Repeal and savings.

13. The Mysore Alienated Villages (Protection of Tenants and Miscellaneous Provisions) Ordinance, 1950, (Mysore Ordinance No. III of 1950), is hereby repealed. But any rules or orders made, anything done and any action taken in exercise of any power conferred by or under the said Ordinance shall be deemed to have been made, done or taken in exercise of the powers conferred by or under this Act, as if this Act had come into force on the eleventh day of June 1950.

MYSORE ACT No. XX OF 1950.

THE MYSORE ELECTRICITY (TAXATION ON CONSUMPTION) ACT, 1950.

(AS AMENDED BY ACT 10 OF 1954.)

(Received the assent of His Highness the Maharaja on the Fifth day of October 1950.)

An Act to provide for the levy of a tax on the consumption of electrical energy in [1][the State of Mysore except Bellary District].

Preamble.

WHEREAS it is expedient to provide for the levy of a tax on the consumption of electrical energy supplied by the Electrical Department of the State Government;

It is hereby enacted as follows:—

Short title, extent and commencement.

1. (1) This Act may be called the Mysore Electricity (Taxation on Consumption) Act, 1950.

(2) It extends to the [1][whole of the State of Mysore except Bellary District.]

(3) It shall come into force at once.

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context,—

(1) "consumer" includes a local authority, company or other person who consumes energy supplied by the Electrical Department of the State Government;

(2) "energy" means electrical energy;

(3) "prescribed" means prescribed by rules made under this Act.

Levy of tax on consumption of energy.

3. Subject to the provisions of this Act, every consumer shall pay every month to the State Government, at such time and in such manner as may be prescribed, a tax calculated at a rate not exceeding [2][four pies per unit] of energy as may, from time to time, by notification in the *Mysore Gazette*, be specified by the State Government, on

1. *See* the Mysore Adaptation of Laws Order, 1953.
2. Substituted by Act 10 of 1954

and in respect of all energy consumed by the said consumer during the previous month.

Arrears of tax recoverable as an arrear of land revenue.

4. The tax payable under this Act which remains unpaid, shall be recoverable as an arrear of land revenue.

Power of State Government to notify exemptions and reductions of tax.

5. The State Government may, by notification in the *Mysore Gazette*, make an exemption or reduction in rate in respect of the tax payable under this Act—

(i) on energy supplied for any specified purpose; or

(ii) by any specified consumer or class of consumers.

Power to make rules.

6. The State Government may, by notification in the *Mysore Gazette*, make rules to carry out the purposes of this Act.

Repeal and savings.

7. The Mysore Electricity (Taxation on Consumption) Ordinance, 1950, (Mysore Ordinance No. IV of 1950), is hereby repealed. But any rules made, any notification issued, anything done and any action taken in exercise of any power conferred by or under the said Ordinance shall be deemed to have been made, issued, done or taken in exercise of the powers conferred by or under this Act, as if this Act had come into force on the first day of July, 1950.

MYSORE ACT No. XXI OF 1950.

THE MYSORE CONTINGENCY FUND ACT, 1950.

(Received the assent of His Highness the Maharaja on the Fifth day of October 1950.)

An Act to provide for the establishment of a Contingency Fund for the State of Mysore

Preamble.

WHEREAS clause (2) of Article 267 of the Constitution of India provides that the Legislature of a State may by law establish a Contingency Fund in the nature of an imprest;

AND WHEREAS it is expedient to establish such a Contingency Fund for the State of Mysore;

It is hereby enacted as follows :—

Short title and extent.

1. (1) This Act may be called the Mysore Contingency Fund Act, 1950.

(2) It extends to the whole of the State of Mysore.

Establishment of a Contingency Fund.

2. There shall be established for the State of Mysore a Contingency Fund in the nature of an imprest, called "the Contingency Fund of the State of Mysore" and consisting of a sum of thirty lakhs of rupees withdrawn from the Special Reserve Fund of the State.

Custody of the Contingency Fund and withdrawals therefrom.

3. The Contingency Fund of the State of Mysore shall be held on behalf of the Rajpramukh by the Secretary to the State Government, Finance Department, and no advances shall be made out of such Fund except for the purpose of meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature under appropriations made by law.

Power to make rules.

4. The State Government may, by notification in the *Mysore Gazette,* make rules for the purpose of carrying into effect the provisions of this Act.

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